

# **EXHIBIT C**



**INVOICE NUMBER: US0130939180**

**November 18, 2013**

**City of Detroit  
2 Woodward Ave.  
Suite 1126  
Detroit, MI 48226**

**PLEASE REMIT TO:**

Ernst & Young LLP  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
Pittsburgh, PA 15264-0382

**EIN: 34-6565596**

**BU: US002 CLIENT NUMBER: 60047573**

**For services rendered during September 2013  
September 1, 2013 - September 30, 2013**

|   |             |
|---|-------------|
| Professional fees at 65% of standard rates or lower | \$1,096,067 |
| Less: 10% EY contractual hold-back                  | (\$109,607) |
| Fees after EY hold-back                             | \$986,460   |
| Less: Additional voluntary discount                 | (\$50,000)  |
| Fees after voluntary hold back                      | \$ 936,460  |
| Less: Fee examiner hold-back (after adjustments)    | (\$73,442)  |
| Fees after fee examiner hold-back                   | \$863,018   |
| Expenses  | \$36,427    |

***Total Due*** **\$899,445**

***Memo:***

| <b>Month</b>                                | <b>Cumulative hold-back</b> |
|---|-----------------------------|
| July 2013 (July 19 - July 31)               | \$38,364                    |
| August 2013 (August 1 - August 31)          | \$101,792                   |
| September 2013 (September 1 - September 30) | \$109,607                   |
| <b>Cumulative hold-back</b>                 | <b>\$249,763</b>            |

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE ADVICE

Due Upon Receipt



# REMITTANCE ADVICE

**INVOICE NUMBER: US0130939180**

**November 18, 2013**

**City of Detroit  
2 Woodward Ave.  
Suite 1126  
Detroit, MI 48226**

**PLEASE REMIT TO:**

Ernst & Young LLP  
Pittsbg Ntnl Bnk - Pitt 640382  
P.O. Box 640382  
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**EIN: 34-6565596**

**BU: US002    CLIENT NUMBER: 60047573**

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***Total Due***

**\$899,445**

## ELECTRONIC FUNDS TRANSFER INFORMATION

**Wire Transfer:**

Wells Fargo Bank, NA  
ABA#: 121000248; Swift code: WFBIUS6S  
Account name: Ernst & Young U.S. LLP  
A/C#: 2000032587256

**ACH Transfer:**

Wells Fargo Bank, NA  
ABA#: 121000248  
Account name: Ernst & Young U.S. LLP  
A/C#: 2000032587256

To ensure proper application of your electronic payment,  
please provide client and invoice number details directly to:  
**[gss.accountsreceivable@xe02.ey.com](mailto:gss.accountsreceivable@xe02.ey.com) or fax to 1-866-423-5274**

Exhibit A  
City of Detroit  
Summary of Compensation by Professional  
For the period September 01, 2013 through Septmeber 30, 2013

| Name                   | Title              | Time (hrs) | Discounted<br>Hourly Rate | Discounted<br>Fees | Rate after EY<br>10% hold-back<br>subject to plan<br>confirmation | 10% EY<br>hold-back | Fees after 10%<br>holdback<br>subject to plan<br>confirmation |
|------------------------|--------------------|------------|---------------------------|--------------------|---|---------------------|---|
| Malhotra, Gaurav       | Principal          | 122.0      | 800                       | 97,600             | 720   | (9,760)             | \$ 87,840   |
| Pickering, Ben         | Principal          | 96.5       | 800                       | 73,200             | 720   | (7,320)             | 65,880  |
| Williams, David R.     | Principal          | 2.0        | 800                       | 1,600              | 720   | (160)               | 1,440   |
| Fontana, Joseph E.     | Principal          | 34.8       | 693                       | 24,078             | 624   | (2,408)             | 21,670  |
| Tennant, Mark          | Principal          | 6.2        | 735                       | 4,554              | 661   | (455)               | 4,099   |
| Short, Mark            | Principal          | 3.4        | 728                       | 2,475              | 655   | (248)               | 2,228   |
| Williot, Laurent       | Executive Director | 31.0       | 638                       | 19,787             | 574   | (1,979)             | 17,809  |
| Jerneycic, Daniel J.   | Senior Manager     | 124.3      | 650                       | 80,795             | 585   | (8,080)             | 72,716  |
| Santambrogio, Juan     | Senior Manager     | 183.3      | 650                       | 113,295            | 585   | (11,330)            | 101,966   |
| Lee, Edna              | Senior Manager     | 195.9      | 650                       | 121,485            | 585   | (12,149)            | 109,337   |
| Saldanha, David        | Senior Manager     | 141.5      | 650                       | 86,775             | 585   | (8,678)             | 78,098  |
| Molepske, Mark R.      | Senior Manager     | 5.3        | 648                       | 2,787              | 583   | (279)               | 2,508   |
| Domenicucci, Daniel P. | Senior Manager     | 33.5       | 650                       | 21,775             | 585   | (2,178)             | 19,598  |
| Freitas, Elen          | Senior Manager     | 49.2       | 577                       | 28,366             | 519   | (2,837)             | 25,530  |
| Sarna, Shavi           | Manager            | 138.9      | 485                       | 67,367             | 437   | (6,737)             | 60,630  |
| Patel, Deven V.        | Manager            | 167.3      | 485                       | 78,716             | 437   | (7,872)             | 70,844  |
| Sallee, Caroline M.    | Manager            | 13.5       | 550                       | 7,425              | 495   | (743)               | 6,683   |
| Mathews, Amanda M.     | Manager            | 13.9       | 485                       | 6,742              | 437   | (674)               | 6,067   |
| Hambrick, Bradley P.   | Manager            | 0.5        | 485                       | 243                | 437   | (24)                | 218   |
| Calboreanu, Iosif      | Manager            | 87.9       | 485                       | 42,632             | 437   | (4,263)             | 38,368  |
| James, Arthur E.       | Manager            | 20.5       | 485                       | 9,943              | 437   | (994)               | 8,948   |
| Kolmin, Stephen T.     | Manager            | 32.1       | 485                       | 14,259             | 437   | (1,426)             | 12,833  |
| Reppening, Stephan     | Manager            | 3.5        | 485                       | 1,698              | 437   | (170)               | 1,528   |
| Bugden, Nicholas R.    | Senior             | 151.2      | 360                       | 52,632             | 324   | (5,263)             | 47,369  |
| Panagiotakis, Sofia    | Senior             | 72.2       | 360                       | 24,192             | 324   | (2,419)             | 21,773  |
| Messana, Megan A.      | Manager            | 96.6       | 360                       | 34,776             | 324   | (3,478)             | 31,298  |
| Fragner, Augustina M.  | Senior             | 16.6       | 360                       | 5,976              | 324   | (598)               | 5,378   |
| Heidebrink, Aaron P.   | Senior             | 10.0       | 353                       | 3,530              | 318   | (353)               | 3,177   |
| Bhojwani, Vaibhav      | Senior             | 2.5        | 360                       | 900                | 324   | (90)                | 810   |
| Canoy, Mark R.         | Senior             | 28.4       | 345                       | 9,784              | 310   | (978)               | 8,805   |
| Kandoi, Sanju          | Senior             | 1.0        | 327                       | 327                | 295   | (33)                | 295   |
| Kolena, Michael T.     | Senior             | 5.0        | 345                       | 1,550              | 310   | (155)               | 1,395   |
| Adams, Daniel          | Staff              | 82.5       | 159                       | 13,085             | 143   | (1,308)             | 11,776  |
| Carr, Corey L.         | Staff              | 52.9       | 185                       | 9,787              | 167   | (979)               | 8,808   |
| Lakhanpal, Rishi       | Staff              | 5.5        | 184                       | 1,012              | 166   | (101)               | 911   |
| Redman, Jeremy F.      | Staff              | 16.8       | 185                       | 2,988              | 167   | (299)               | 2,689   |
| Forrest, Chelsea       | Staff              | 160.0      | 185                       | 27,935             | 167   | (2,794)             | 25,142  |
| Total                  |                    | 2,208.2    |                           | \$ 1,096,067       |   | \$ (109,607)        | \$ 986,460  |

Exhibit B  
City of Detroit  
Summary of Out-of-Pocket Expenses by Category  
For the period September 01, 2013 through September 30, 2013

| Expense Category <sup>1,2</sup> | Expense Amount |
|---------------------------------|----------------|
| Airfare                         | \$ 20,598      |
| Lodging                         | 10,032         |
| Meals                           | 6,618          |
| Ground Transportation           | 5,797          |
| Sub-total                       | \$ 43,045      |
| Less: Meals not billed          | (6,618)        |
| Total                           | \$ 36,427      |

Notes:

1. Lodging capped at \$200/night in Detroit Metro and \$300/night in New York City
2. Expenses may include expenses incurred in a period prior to September 2013

Exhibit C  
City of Detroit  
Summary of Compensation by Project  
For the period September 01, 2013 through September 30, 2013

| Project Category  | Description  | Time (hrs) | Fees       |
|---|--|------------|------------|
| 10-yr forecast - Departmental summaries                               | Development of department level 10-year forecast including model build, review of data and underlying assumptions, and review of materials provided by departments   | 2.8        | \$ 1,739   |
| 10-yr forecast - Pension, OPEB  | Development of pension and OPEB projections including allocation methodologies for 10-year model based on estimates developed by third party pension and OPEB advisors   | 8.4        | \$ 5,692   |
| 10-yr forecast - Personnel - Headcount, CBAs & labor, active benefits | Development of personnel module to drive labor related changes to the 10-year forecast including impacts due to shifts in headcount, changes to collective bargaining agreements and changes to benefits   | 1.9        | \$ 1,205   |
| 10-yr forecast - Other activities                                     | Includes all other aspects of developing, reviewing, and updating the 10-year forecast related to assumptions for departmental build up, developing schedules for long term liabilities, impacts of labor related changes, and revenue estimations                                       | 6.3        | \$ 4,436   |
| 10-yr forecast - Revenue estimates                                    | Development of revenue estimates for 10-year forecast<br>Input of assumptions regarding revenue trends over the forecast period for the major revenue items  | 19.6       | \$ 11,659  |
| Cash Flow Forecasting   | Matters related to preparing, revising and reviewing weekly, monthly, quarterly and annual cash flow forecasts for the general fund<br>Preparation and analysis of various cash flow scenarios   | 118.9      | \$ 69,296  |
| Cash Flow Reporting   | Analysis and review of various matters related to the weekly, monthly and cumulative budget to actual reporting<br>Review of cash receipts and disbursements and its impact on liquidity   | 139.8      | \$ 70,145  |
| Cash Monitoring   | Review and analysis of specific categories of receipts and disbursements that could drive changes in liquidity and forecast (e.g. tax collections, payroll, benefits, debt, etc.)  | 313.6      | \$ 151,432 |
| Communications with Creditors   | Development of documents, telephone conversations, emails and other correspondence with creditors and their advisors related to various case matters   | 74.9       | \$ 49,481  |
| Statement of Liabilities  | Preparation of the Statement of Liabilities, including creditor and contact information, nature of claim, claim amount, and whether claim is contingent, unliquidated and/or disputed.<br>Assisting counsel with preparation of supporting global notes for the Statement of Liabilities | 169.3      | \$ 66,864  |
| Case Administration   | Activities required to fulfill administrative aspects of the engagement including document updates and required submissions to the client  | 36.8       | \$ 22,554  |
| Claims Analysis   | Analysis of and reconciliation of potential claims, including scheduled claims, proofs of claims, rejection damage claims, and allowed/disallowed claims<br>Analysis of proposed treatment of claims, including impact on total claims pool and potential recoveries                     | 0.4        | \$ 320     |
| Executory contracts   | Review of executory contracts and associated claims or liabilities.<br>Analysis of outstanding pre-petition contracts to determine whether the City assume, assign or reject the contract  | 284.4      | \$ 158,721 |
| Bankruptcy Motions  | Preparation and review of financial analyses to support bankruptcy motions   | 9.9        | \$ 3,390   |
| Plan of adjustment  | Preparation and review of financial analyses supporting the development of the Plan of Adjustment of Debts, including key terms and allocation of recoveries to claim categories   | 16.1       | \$ 9,535   |
| State / FAB - Planning & analysis / Meetings                          | Preparation and review of documents required by the Financial Advisory Board and/or the State of Michigan for reporting purposes. Preparation of presentations and attendance at Financial Advisory Board meetings   | 0.8        | \$ 388     |
| Fee/Employment Applications   | Time spent preparing monthly fee applications, including review of all time and expenses as well as preparing documents that adhere to the Fee Order   | 46.3       | \$ 27,389  |
| Health benefits changes and analysis - Actives and retiree            | Analysis and discussions of changes to healthcare plans for active and retirees including impacts to 10-year forecast  | 16.7       | \$ 11,554  |

Exhibit C  
City of Detroit  
Summary of Compensation by Project  
For the period September 01, 2013 through September 30, 2013

| Project Category                                 | Description  | Time (hrs)     | Fees                |
|--|--|----------------|---------------------|
| Historical Performance Analysis                  | Analysis and review of historical financial information by department and on a consolidated basis in order to identify and validate trends in the ten year plan and cash flow projections  | 210.9          | \$ 73,722           |
| Labor negotiations and Analysis                  | Analysis and development of materials for labor negotiation sessions. Preparation of estimates of cost savings based on various changes to labor agreements. Includes discussion and meetings related to labor negotiations  | 24.1           | \$ 15,665           |
| Preparation and review of presentation materials | Preparation of presentation material required by the City's management team for internal and external use  | 65.5           | \$ 33,764           |
| Bankruptcy Related Accounting                    | Assistance with liabilities reporting, including identification and review of pre-petition and post-petition accounts payable, and preparation of related reports  | 8.9            | \$ 5,785            |
| Operational initiatives - Vendor management      | Assistance with supplier management, including communications with vendors, and processes and procedures around critical vendors and granted-related expenditures<br>Assistance with payables management, including identification and review of pre-petition and post-petition accounts payable, and preparation of   | 237.0          | \$ 131,715          |
| Operational initiatives - PLA / PLD transaction  | Analysis of the Public Lighting Department/Public Lighting Authority transaction including impact on 10-year forecast. Development of a feasibility study of executing the transaction and review of the engineering consultants analysis of the City assets and wind-down estimates   | 121.7          | \$ 68,801           |
| Operational initiatives - Recreation Conservancy | Analysis and support in development of the Recreation conservancy plan. Includes allocation of expenses related to Recreation Centers and other Recreation Department assets to determine funding needs for the Conservancy and feasibility of the plan  | 2.0            | \$ 689              |
| Budget Activities                                | Analysis of budget items with respect to the cash flow forecast, 10-year plan and restructuring scenarios<br>Participate in revenue related meetings including revenue conference and annual budget preparation. Participation in budget meetings with departments to discuss projected levels of appropriations   | 4.8            | \$ 2,213            |
| Response to Litigation                           | Preparation and review of documents in response to litigation and discovery requests   | 72.5           | \$ 35,324           |
| Historical Property Tax Reviews                  | Analysis of the City's economic development programs and tax increment financing ("TIF") programs including Wayne County land bank, The Downtown Development Authority TIF and "Catalyst Development" project, Detroit Brownfield Redevelopment Authority TIF, Local Development Financing TIF, and Tax Increments Financing Authority<br>Includes parcel level reconciliation of taxes received and reimbursements owed | 58.0           | \$ 23,475           |
| Asset Assessment (Non-PLD)                       | Review of assets other than PLD that could be subject to monetization<br>Work product relating to the Detroit Windsor Tunnel including a financial review future strategy to monetize<br>Review of non-core real estate assets including review of real-estate leases and reviews of proposals from creditors  | 13.3           | \$ 6,391            |
| Operations Initiatives - ADP/Payroll             | Review of current ADP contract including associated analysis and deliverable<br>Includes meetings and interviews with management to understand HR and payroll policies and procedures  | 2.9            | \$ 1,885            |
| Non-Working Travel (billed at 50% of rates)      | Includes travel time from home location to Detroit to participate in meetings and work requirements at the City of Detroit. This is capped at 2 hours or actual travel time, whichever is lower  | 119.7          | \$ 30,840           |
| <b>Total</b>                                     |  | <b>2,208.2</b> | <b>\$ 1,096,067</b> |

Notes:

1. The City has asked EY to perform a role that requires significant investment of time by several senior EY professionals given that the City is still in the process of hiring additional senior personnel in its Finance Department. The assistance of certain senior EY professionals during this transitional time provides the City with additional information and experience which better enables the City to execute its daily operation and achieve its ultimate restructuring. Where appropriate, junior EY staff has been utilized. That junior staff, however, has been supervised, as deemed appropriate, by EY senior professionals.
2. In general, some of the tasks performed by EY are repetitive on a weekly or even daily basis, depending on the task. The time required to perform these tasks is often the same or closely so, which may result in the recording of the same time for the same or for similarly-worded entries on multiple days.

Exhibit D  
City of Detroit  
Expense Detail  
For the period September 01, 2013 through September 30, 2013

| Name               | Title          | Date of Service | Expense Category   | Expense Description   | Expense Amount |
|--------------------|----------------|-----------------|--|-----------------------|----------------|
| Malhotra, Gaurav   | Principal      | 13-Aug-13       | Out of town meals: Dinner - Deven Patel, Chelsea Forrest, Sofia Panagiotakis, Juan Santambrogio, Edna Lee, Nick Budgen, David Saldanha, Jim Doak (Miller Buckfire), Jeff Ellman (Jones Day) and Self | Meals                 | 507.78         |
| Forrest, Chelsea   | Staff          | 14-Aug-13       | Out of town meals: Breakfast - Self  | Meals                 | 15.56          |
| Malhotra, Gaurav   | Principal      | 14-Aug-13       | Out of town meals: Dinner - Deven Patel, Chelsea Forrest, Sofia Panagiotakis, Juan Santambrogio, Nick Budgen, Dan Jerneycic and Self   | Meals                 | 70.89          |
| Malhotra, Gaurav   | Principal      | 14-Aug-13       | Taxi - Hotel to client site  | Ground Transportation | 10.00          |
| Malhotra, Gaurav   | Principal      | 15-Aug-13       | Taxi - Hotel to client site  | Ground Transportation | 10.00          |
| Malhotra, Gaurav   | Principal      | 16-Aug-13       | Taxi - Hotel to client site  | Ground Transportation | 10.00          |
| Santambrogio, Juan | Senior Manager | 19-Aug-13       | Tolls - Roundtrip home to airport  | Ground Transportation | 1.00           |
| Forrest, Chelsea   | Staff          | 29-Aug-13       | Air - Travel to New York, NY   | Airfare               | 7.00           |
| Santambrogio, Juan | Senior Manager | 2-Sep-13        | Air - Roundtrip travel to Detroit, MI  | Airfare               | 763.20         |
| Santambrogio, Juan | Senior Manager | 2-Sep-13        | Taxi - Airport to client site  | Ground Transportation | 58.00          |
| Malhotra, Gaurav   | Principal      | 3-Sep-13        | Air - Roundtrip travel to Detroit, MI  | Airfare               | 466.40         |
| Forrest, Chelsea   | Staff          | 3-Sep-13        | Air - Travel to Detroit, MI  | Airfare               | 559.96         |
| Patel, Deven V.    | Manager        | 3-Sep-13        | Lodging - Hotel in Detroit, MI: 9.2.13 to 9.3.13   | Lodging               | 176.70         |
| Lee, Edna          | Senior Manager | 3-Sep-13        | Lodging - Hotel in Detroit, MI: 9.3.13 to 9.6.13   | Lodging               | 465.75         |
| Santambrogio, Juan | Senior Manager | 3-Sep-13        | Mileage - roundtrip home to Atlanta Airport (76 miles at \$0.565/mile)   | Ground Transportation | 42.94          |
| Forrest, Chelsea   | Staff          | 3-Sep-13        | Out of town meals: Breakfast - Self  | Meals                 | 14.74          |
| Lee, Edna          | Senior Manager | 3-Sep-13        | Out of town meals: Breakfast - Self  | Meals                 | 4.24           |
| Patel, Deven V.    | Manager        | 3-Sep-13        | Out of town meals: Breakfast - Self  | Meals                 | 11.61          |
| Santambrogio, Juan | Senior Manager | 3-Sep-13        | Out of town meals: Breakfast - Self  | Meals                 | 10.58          |
| Patel, Deven V.    | Manager        | 3-Sep-13        | Out of town meals: Dinner - Juan Santambrogio and Self   | Meals                 | 98.80          |
| Malhotra, Gaurav   | Principal      | 3-Sep-13        | Out of town meals: Dinner - Ken Gross (DPS) and Self   | Meals                 | 90.32          |
| Forrest, Chelsea   | Staff          | 3-Sep-13        | Out of town meals: Dinner - Self   | Meals                 | 56.92          |
| Lee, Edna          | Senior Manager | 3-Sep-13        | Out of town meals: Dinner - Self   | Meals                 | 38.96          |
| Patel, Deven V.    | Manager        | 3-Sep-13        | Parking at Client Site - Travel to client required   | Ground Transportation | 15.00          |
| Lee, Edna          | Senior Manager | 3-Sep-13        | Taxi - Airport to client site  | Ground Transportation | 68.00          |
| Patel, Deven V.    | Manager        | 3-Sep-13        | Taxi - Client site to airport  | Ground Transportation | 66.00          |
| Santambrogio, Juan | Senior Manager | 3-Sep-13        | Taxi - Client site to airport  | Ground Transportation | 66.00          |
| Lee, Edna          | Senior Manager | 3-Sep-13        | Taxi - Home to airport   | Ground Transportation | 42.28          |
| Malhotra, Gaurav   | Principal      | 3-Sep-13        | Taxi - Home to airport   | Ground Transportation | 84.15          |
| Santambrogio, Juan | Senior Manager | 3-Sep-13        | Tolls - Roundtrip home to airport  | Ground Transportation | 1.00           |
| Forrest, Chelsea   | Staff          | 4-Sep-13        | Out of town meals: Breakfast - Self  | Meals                 | 17.23          |
| Santambrogio, Juan | Senior Manager | 4-Sep-13        | Out of town meals: Breakfast - Self  | Meals                 | 16.72          |
| Santambrogio, Juan | Senior Manager | 4-Sep-13        | Out of town meals: Dinner - Edna Lee, Deven Patel and Self   | Meals                 | 123.76         |
| Forrest, Chelsea   | Staff          | 4-Sep-13        | Out of town meals: Dinner - Self   | Meals                 | 55.00          |
| Malhotra, Gaurav   | Principal      | 4-Sep-13        | Out of town meals: Lunch - Jim Doak, Carol Walker (Denton), Sam Alberts (Denton), Claude Montgomer (Denton), Andrew Yearly (Lazard), Chuck Moore (Conway), Jim Bonsall (COD), and Self               | Meals                 | 114.00         |
| Patel, Deven V.    | Manager        | 4-Sep-13        | Parking at Client Site - Travel to client required   | Ground Transportation | 15.00          |
| Malhotra, Gaurav   | Principal      | 4-Sep-13        | Taxi - Airport to hotel  | Ground Transportation | 64.00          |
| Malhotra, Gaurav   | Principal      | 4-Sep-13        | Taxi - Hotel to client site  | Ground Transportation | 10.00          |
| Forrest, Chelsea   | Staff          | 5-Sep-13        | Out of town meals: Breakfast - Self  | Meals                 | 16.09          |
| Malhotra, Gaurav   | Principal      | 5-Sep-13        | Out of town meals: Breakfast - Self  | Meals                 | 19.84          |
| Patel, Deven V.    | Manager        | 5-Sep-13        | Out of town meals: Breakfast - Self  | Meals                 | 13.66          |
| Santambrogio, Juan | Senior Manager | 5-Sep-13        | Out of town meals: Breakfast - Self  | Meals                 | 18.52          |
| Forrest, Chelsea   | Staff          | 5-Sep-13        | Out of town meals: Dinner - David Saldhana, Ben Pickering, Edna Lee and Self   | Meals                 | 130.84         |



Exhibit D  
City of Detroit  
Expense Detail  
For the period September 01, 2013 through September 30, 2013

| Name                | Title          | Date of Service | Expense Category   | Expense Description   | Expense Amount |
|---------------------|----------------|-----------------|--|-----------------------|----------------|
| Patel, Deven V.     | Manager        | 5-Sep-13        | Out of town meals: Dinner - Self                                       | Meals                 | 41.66          |
| Santambrogio, Juan  | Senior Manager | 5-Sep-13        | Out of town meals: Dinner - Self                                       | Meals                 | 35.68          |
| Patel, Deven V.     | Manager        | 5-Sep-13        | Parking at Client Site - Travel to client required                     | Ground Transportation | 15.00          |
| Malhotra, Gaurav    | Principal      | 5-Sep-13        | Taxi - Client site to airport  | Ground Transportation | 64.00          |
| Santambrogio, Juan  | Senior Manager | 5-Sep-13        | Taxi - Client site to airport  | Ground Transportation | 60.00          |
| Malhotra, Gaurav    | Principal      | 5-Sep-13        | Taxi - Hotel to client site  | Ground Transportation | 10.00          |
| Lee, Edna           | Senior Manager | 6-Sep-13        | Air - Roundtrip travel to Detroit, MI                                  | Airfare               | 904.80         |
| Forrest, Chelsea    | Staff          | 6-Sep-13        | Air - Travel to New York, NY   | Airfare               | 592.50         |
| Patel, Deven V.     | Manager        | 6-Sep-13        | Air - Travel to New York, NY   | Airfare               | 486.80         |
| Malhotra, Gaurav    | Principal      | 6-Sep-13        | Lodging - Hotel in Detroit, MI: 9.3.13 to 9.5.13                       | Lodging               | 353.40         |
| Santambrogio, Juan  | Senior Manager | 6-Sep-13        | Lodging - Hotel in Detroit, MI: 9.3.13 to 9.5.13                       | Lodging               | 310.50         |
| Forrest, Chelsea    | Staff          | 6-Sep-13        | Lodging - Hotel in Detroit, MI: 9.3.13 to 9.6.13                       | Lodging               | 465.75         |
| Patel, Deven V.     | Manager        | 6-Sep-13        | Lodging - Hotel in Detroit, MI: 9.3.13 to 9.6.13                       | Lodging               | 470.75         |
| Forrest, Chelsea    | Staff          | 6-Sep-13        | Out of town meals: Breakfast - Self                                    | Meals                 | 15.56          |
| Forrest, Chelsea    | Staff          | 6-Sep-13        | Out of town meals: Dinner - Self                                       | Meals                 | 16.04          |
| Lee, Edna           | Senior Manager | 6-Sep-13        | Out of town meals: Dinner - Self                                       | Meals                 | 2.39           |
| Lee, Edna           | Senior Manager | 6-Sep-13        | Out of town meals: Dinner - Self                                       | Meals                 | 7.41           |
| Forrest, Chelsea    | Staff          | 6-Sep-13        | Parking at Airport- Travel to client required                          | Ground Transportation | 115.20         |
| Santambrogio, Juan  | Senior Manager | 6-Sep-13        | Parking at Airport- Travel to client required                          | Ground Transportation | 48.00          |
| Forrest, Chelsea    | Staff          | 6-Sep-13        | Parking at Client Site - Travel to client required                     | Ground Transportation | 15.00          |
| Forrest, Chelsea    | Staff          | 6-Sep-13        | Rental Car - Travel to client required                                 | Ground Transportation | 201.11         |
| Lee, Edna           | Senior Manager | 6-Sep-13        | Taxi - Airport to home   | Ground Transportation | 42.28          |
| Patel, Deven V.     | Manager        | 6-Sep-13        | Taxi - Airport to home   | Ground Transportation | 35.00          |
| Lee, Edna           | Senior Manager | 7-Sep-13        | Taxi - Home to office  | Ground Transportation | 15.00          |
| Lee, Edna           | Senior Manager | 7-Sep-13        | Taxi - Office to home  | Ground Transportation | 15.00          |
| Santambrogio, Juan  | Senior Manager | 8-Sep-13        | Air - Roundtrip travel to Detroit, MI                                  | Airfare               | 736.00         |
| Calboreanu, Iosif   | Manager        | 9-Sep-13        | Air - Roundtrip travel to Detroit, MI                                  | Airfare               | 1,053.90       |
| Forrest, Chelsea    | Staff          | 9-Sep-13        | Air - Travel to Detroit, MI  | Airfare               | 359.96         |
| Bugden, Nicholas R. | Senior         | 9-Sep-13        | Air - Travel to Detroit, MI  | Airfare               | 192.70         |
| Lee, Edna           | Senior Manager | 9-Sep-13        | Lodging - Hotel in Detroit, MI: 9.9.13 to 9.13.13                      | Lodging               | 621.00         |
| Santambrogio, Juan  | Senior Manager | 9-Sep-13        | Mileage - roundtrip home to Atlanta Airport (76 miles at \$0.565/mile) | Ground Transportation | 42.94          |
| Forrest, Chelsea    | Staff          | 9-Sep-13        | Out of town meals: Breakfast - Self                                    | Meals                 | 16.32          |
| Lee, Edna           | Senior Manager | 9-Sep-13        | Out of town meals: Breakfast - Self                                    | Meals                 | 7.10           |
| Santambrogio, Juan  | Senior Manager | 9-Sep-13        | Out of town meals: Breakfast - Self                                    | Meals                 | 10.58          |
| Santambrogio, Juan  | Senior Manager | 9-Sep-13        | Out of town meals: Dinner - Edna Lee, Deven Patel and Self             | Meals                 | 104.92         |
| Calboreanu, Iosif   | Manager        | 9-Sep-13        | Out of town meals: Dinner - Self                                       | Meals                 | 2.49           |
| Calboreanu, Iosif   | Manager        | 9-Sep-13        | Out of town meals: Dinner - Self                                       | Meals                 | 32.08          |
| Forrest, Chelsea    | Staff          | 9-Sep-13        | Out of town meals: Dinner - Self                                       | Meals                 | 43.46          |
| Forrest, Chelsea    | Staff          | 9-Sep-13        | Parking at Client Site - Travel to client required                     | Ground Transportation | 15.00          |
| Forrest, Chelsea    | Staff          | 9-Sep-13        | Parking at Hotel - Travel to client required                           | Ground Transportation | 10.00          |
| Calboreanu, Iosif   | Manager        | 9-Sep-13        | Taxi - Airport to client site  | Ground Transportation | 62.00          |
| Calboreanu, Iosif   | Manager        | 9-Sep-13        | Taxi - Home to airport   | Ground Transportation | 50.00          |
| Lee, Edna           | Senior Manager | 9-Sep-13        | Taxi - Home to airport   | Ground Transportation | 40.00          |
| Tennant, Mark       | Principal      | 9-Sep-13        | Taxi - Hotel to airport  | Ground Transportation | 66.70          |
| Malhotra, Gaurav    | Principal      | 10-Sep-13       | Air - Roundtrip travel to Detroit, MI                                  | Airfare               | 473.40         |
| Bugden, Nicholas R. | Senior         | 10-Sep-13       | Out of town meals: Breakfast - Self                                    | Meals                 | 22.15          |
| Calboreanu, Iosif   | Manager        | 10-Sep-13       | Out of town meals: Breakfast - Self                                    | Meals                 | 2.15           |
| Forrest, Chelsea    | Staff          | 10-Sep-13       | Out of town meals: Breakfast - Self                                    | Meals                 | 17.12          |

Exhibit D  
City of Detroit  
Expense Detail  
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| Name                | Title          | Date of Service | Expense Category  | Expense Description   | Expense Amount |
|---------------------|----------------|-----------------|---|-----------------------|----------------|
| Lee, Edna           | Senior Manager | 10-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 5.04           |
| Santambrogio, Juan  | Senior Manager | 10-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 17.58          |
| Tennant, Mark       | Principal      | 10-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 5.41           |
| Tennant, Mark       | Principal      | 10-Sep-13       | Out of town meals: Dinner - Joe Calboreanu and Self                           | Meals                 | 70.63          |
| Bugden, Nicholas R. | Senior         | 10-Sep-13       | Out of town meals: Dinner - Juan Santambrogio, Deven Patel, Edna Lee and Self | Meals                 | 182.55         |
| Forrest, Chelsea    | Staff          | 10-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 53.72          |
| Forrest, Chelsea    | Staff          | 10-Sep-13       | Parking at Client Site - Travel to client required                            | Ground Transportation | 15.00          |
| Forrest, Chelsea    | Staff          | 10-Sep-13       | Parking at Hotel - Travel to client required                                  | Ground Transportation | 10.00          |
| Malhotra, Gaurav    | Principal      | 10-Sep-13       | Taxi - Airport to home  | Ground Transportation | 118.15         |
| Bugden, Nicholas R. | Senior         | 10-Sep-13       | Taxi - Home to airport  | Ground Transportation | 53.90          |
| Bugden, Nicholas R. | Senior         | 11-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 15.11          |
| Forrest, Chelsea    | Staff          | 11-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 18.54          |
| Lee, Edna           | Senior Manager | 11-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 19.35          |
| Malhotra, Gaurav    | Principal      | 11-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 13.12          |
| Malhotra, Gaurav    | Principal      | 11-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 13.66          |
| Santambrogio, Juan  | Senior Manager | 11-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 16.90          |
| Tennant, Mark       | Principal      | 11-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 16.85          |
| Santambrogio, Juan  | Senior Manager | 11-Sep-13       | Out of town meals: Dinner - Deven Patel, Nick Bugden, and Self                | Meals                 | 140.72         |
| Forrest, Chelsea    | Staff          | 11-Sep-13       | Out of town meals: Dinner - Edna Lee and Self                                 | Meals                 | 76.97          |
| Malhotra, Gaurav    | Principal      | 11-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 27.79          |
| Bugden, Nicholas R. | Senior         | 11-Sep-13       | Parking at Client Site - Travel to client required                            | Ground Transportation | 15.00          |
| Forrest, Chelsea    | Staff          | 11-Sep-13       | Parking at Client Site - Travel to client required                            | Ground Transportation | 15.00          |
| Messana, Megan A.   | Manager        | 11-Sep-13       | Parking at Client Site - Travel to client required                            | Ground Transportation | 3.00           |
| Forrest, Chelsea    | Staff          | 11-Sep-13       | Parking at Hotel - Travel to client required                                  | Ground Transportation | 10.00          |
| Malhotra, Gaurav    | Principal      | 11-Sep-13       | Taxi - Airport to client site   | Ground Transportation | 64.00          |
| Forrest, Chelsea    | Staff          | 12-Sep-13       | Air - Travel to New York, NY  | Airfare               | 628.93         |
| Bugden, Nicholas R. | Senior         | 12-Sep-13       | Air - Travel to Chicago, IL   | Airfare               | 416.50         |
| Calboreanu, Iosif   | Manager        | 12-Sep-13       | Lodging - Hotel in Detroit, MI: 9.9.13 to 9.12.13                             | Lodging               | 472.65         |
| Forrest, Chelsea    | Staff          | 12-Sep-13       | Lodging - Hotel in Detroit, MI: 9.9.13 to 9.12.13                             | Lodging               | 465.75         |
| Calboreanu, Iosif   | Manager        | 12-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 4.25           |
| Forrest, Chelsea    | Staff          | 12-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 15.98          |
| Lee, Edna           | Senior Manager | 12-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 22.50          |
| Malhotra, Gaurav    | Principal      | 12-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 13.66          |
| Santambrogio, Juan  | Senior Manager | 12-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 18.39          |
| Tennant, Mark       | Principal      | 12-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 6.68           |
| Tennant, Mark       | Principal      | 12-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 75.05          |
| Bugden, Nicholas R. | Senior         | 12-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 31.00          |
| Forrest, Chelsea    | Staff          | 12-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 23.71          |
| Lee, Edna           | Senior Manager | 12-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 30.26          |
| Malhotra, Gaurav    | Principal      | 12-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 11.60          |
| Forrest, Chelsea    | Staff          | 12-Sep-13       | Parking at Airport- Travel to client required                                 | Ground Transportation | 115.20         |
| Santambrogio, Juan  | Senior Manager | 12-Sep-13       | Parking at Airport- Travel to client required                                 | Ground Transportation | 64.00          |
| Messana, Megan A.   | Manager        | 12-Sep-13       | Parking at Client Site - Travel to client required                            | Ground Transportation | 3.00           |
| Forrest, Chelsea    | Staff          | 12-Sep-13       | Taxi - Airport to Airport   | Ground Transportation | 176.25         |
| Bugden, Nicholas R. | Senior         | 12-Sep-13       | Taxi - Airport to home  | Ground Transportation | 53.00          |
| Calboreanu, Iosif   | Manager        | 12-Sep-13       | Taxi - Airport to home  | Ground Transportation | 50.00          |
| Santambrogio, Juan  | Senior Manager | 12-Sep-13       | Taxi - Client site to airport   | Ground Transportation | 57.00          |

Exhibit D  
City of Detroit  
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| Name                | Title          | Date of Service | Expense Category  | Expense Description   | Expense Amount |
|---------------------|----------------|-----------------|---|-----------------------|----------------|
| Malhotra, Gaurav    | Principal      | 12-Sep-13       | Taxi - Home to airport  | Ground Transportation | 84.15          |
| Tennant, Mark       | Principal      | 12-Sep-13       | Taxi - Hotel to airport   | Ground Transportation | 67.00          |
| Malhotra, Gaurav    | Principal      | 12-Sep-13       | Taxi - Hotel to client site   | Ground Transportation | 7.00           |
| Lee, Edna           | Senior Manager | 13-Sep-13       | Air - Roundtrip travel to Detroit, MI   | Airfare               | 678.42         |
| Bugden, Nicholas R. | Senior         | 13-Sep-13       | Lodging - Hotel in Detroit, MI: 9.10.13 to 9.12.13  | Lodging               | 310.50         |
| Santambrogio, Juan  | Senior Manager | 13-Sep-13       | Lodging - Hotel in Detroit, MI: 9.9.13 to 9.12.13   | Lodging               | 465.75         |
| Tennant, Mark       | Principal      | 13-Sep-13       | Lodging - Hotel in Detroit, MI: 9.9.13 to 9.12.13   | Lodging               | 645.22         |
| Tennant, Mark       | Principal      | 13-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 9.90           |
| Lee, Edna           | Senior Manager | 13-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 11.71          |
| Malhotra, Gaurav    | Principal      | 13-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 8.83           |
| Malhotra, Gaurav    | Principal      | 13-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 8.83           |
| Tennant, Mark       | Principal      | 13-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 105.10         |
| Tennant, Mark       | Principal      | 13-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 67.47          |
| Tennant, Mark       | Principal      | 13-Sep-13       | Out of town meals: Lunch - Jeff M. Aldridge, Henri H. Van Der Eerden, and Self  | Meals                 | 32.21          |
| Lee, Edna           | Senior Manager | 13-Sep-13       | Parking at Client Site - Travel to client required  | Ground Transportation | 15.00          |
| Bugden, Nicholas R. | Senior         | 13-Sep-13       | Rental Car - Travel to client required  | Ground Transportation | 195.46         |
| Forrest, Chelsea    | Staff          | 13-Sep-13       | Rental Car - Travel to client required  | Ground Transportation | 226.80         |
| Lee, Edna           | Senior Manager | 13-Sep-13       | Taxi - Airport to home  | Ground Transportation | 41.45          |
| Malhotra, Gaurav    | Principal      | 13-Sep-13       | Taxi - Client site to airport   | Ground Transportation | 66.00          |
| Malhotra, Gaurav    | Principal      | 13-Sep-13       | Taxi - Hotel to client site   | Ground Transportation | 10.00          |
| Malhotra, Gaurav    | Principal      | 14-Sep-13       | Lodging - Hotel in Detroit, MI: 9.11.13 to 9.13.13  | Lodging               | 315.50         |
| Santambrogio, Juan  | Senior Manager | 15-Sep-13       | Air - Roundtrip travel to Detroit, MI   | Airfare               | 793.80         |
| Bugden, Nicholas R. | Senior         | 15-Sep-13       | Air - Travel to Detroit, MI   | Airfare               | 240.20         |
| Malhotra, Gaurav    | Principal      | 15-Sep-13       | Taxi - Airport to home  | Ground Transportation | 88.15          |
| Calboreanu, Iosif   | Manager        | 16-Sep-13       | Air - Roundtrip travel to Detroit, MI   | Airfare               | 1,053.90       |
| Forrest, Chelsea    | Staff          | 16-Sep-13       | Air - Travel to Detroit, MI   | Airfare               | 359.96         |
| Santambrogio, Juan  | Senior Manager | 16-Sep-13       | Mileage - roundtrip home to Atlanta Airport (76 miles at \$0.565/mile)  | Ground Transportation | 42.94          |
| Bugden, Nicholas R. | Senior         | 16-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 21.17          |
| Calboreanu, Iosif   | Manager        | 16-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 6.84           |
| Forrest, Chelsea    | Staff          | 16-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 18.19          |
| Lee, Edna           | Senior Manager | 16-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 9.30           |
| Santambrogio, Juan  | Senior Manager | 16-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 10.58          |
| Forrest, Chelsea    | Staff          | 16-Sep-13       | Out of town meals: Dinner - Nick Bugden, Juan Santambrogio, Edna Lee, Jared Kimbull, Deven Patel, David Saldahana, Joe Calboreanu, and Self | Meals                 | 118.00         |
| Forrest, Chelsea    | Staff          | 16-Sep-13       | Out of town meals: Dinner - Nick Bugden, Juan Santambrogio, Edna Lee, Jared Kimbull, Deven Patel, David Saldahana, Joe Calboreanu, and Self | Meals                 | 281.00         |
| Bugden, Nicholas R. | Senior         | 16-Sep-13       | Parking at Client Site - Travel to client required  | Ground Transportation | 15.00          |
| Bugden, Nicholas R. | Senior         | 16-Sep-13       | Taxi - Home to airport  | Ground Transportation | 50.00          |
| Calboreanu, Iosif   | Manager        | 16-Sep-13       | Taxi - Home to airport  | Ground Transportation | 50.00          |
| Lee, Edna           | Senior Manager | 16-Sep-13       | Taxi - Home to airport  | Ground Transportation | 42.91          |
| Santambrogio, Juan  | Senior Manager | 16-Sep-13       | Tolls - Roundtrip home to airport   | Ground Transportation | 1.00           |
| Panagiotakis, Sofia | Senior         | 17-Sep-13       | Air - Travel to Detroit, MI   | Airfare               | 569.10         |
| Bugden, Nicholas R. | Senior         | 17-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 19.66          |
| Calboreanu, Iosif   | Manager        | 17-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 7.69           |
| Forrest, Chelsea    | Staff          | 17-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 175.00         |
| Forrest, Chelsea    | Staff          | 17-Sep-13       | Out of town meals: Dinner - Juan Santambrogio, Edna Lee, Nick Bugden, Sofia Panagiotakis, David Saldahana, Deven Patel, and Self            | Meals                 | 350.00         |

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| Name                | Title          | Date of Service | Expense Category   | Expense Description   | Expense Amount |
|---------------------|----------------|-----------------|--|-----------------------|----------------|
| Calboreanu, Iosif   | Manager        | 17-Sep-13       | Out of town meals: Dinner - Self   | Meals                 | 41.04          |
| Bugden, Nicholas R. | Senior         | 17-Sep-13       | Parking at Client Site - Travel to client required   | Ground Transportation | 15.00          |
| Panagiotakis, Sofia | Senior         | 17-Sep-13       | Taxi - Airport to client site  | Ground Transportation | 70.00          |
| Panagiotakis, Sofia | Senior         | 17-Sep-13       | Taxi - Home to airport   | Ground Transportation | 48.45          |
| Kolmin, Stephen T.  | Manager        | 18-Sep-13       | Air - Travel to Detroit, MI  | Airfare               | 759.55         |
| Calboreanu, Iosif   | Manager        | 18-Sep-13       | Out of town meals: Breakfast - Self  | Meals                 | 7.26           |
| Forrest, Chelsea    | Staff          | 18-Sep-13       | Out of town meals: Breakfast - Self  | Meals                 | 175.00         |
| Forrest, Chelsea    | Staff          | 18-Sep-13       | Out of town meals: Dinner - Juan Santambrogio, Edna Lee, Nick Bugden, Sofia Panagiotakis, David Saldahana, Deven Patel, and Self | Meals                 | 350.00         |
| Calboreanu, Iosif   | Manager        | 18-Sep-13       | Out of town meals: Dinner - Self   | Meals                 | 50.58          |
| Calboreanu, Iosif   | Manager        | 18-Sep-13       | Parking at Client Site - Travel to client required   | Ground Transportation | 15.00          |
| Forrest, Chelsea    | Staff          | 18-Sep-13       | Parking at Client Site - Travel to client required   | Ground Transportation | 15.00          |
| Lee, Edna           | Senior Manager | 19-Sep-13       | Air - Roundtrip travel to Detroit, MI  | Airfare               | 822.53         |
| Bugden, Nicholas R. | Senior         | 19-Sep-13       | Air - Travel to Chicago, IL  | Airfare               | 240.20         |
| Forrest, Chelsea    | Staff          | 19-Sep-13       | Air - Travel to New York, NY   | Airfare               | 569.10         |
| Panagiotakis, Sofia | Senior         | 19-Sep-13       | Air - Travel to New York, NY   | Airfare               | 593.10         |
| Bugden, Nicholas R. | Senior         | 19-Sep-13       | Lodging - Hotel in Detroit, MI: 9.16.13 to 9.18.13   | Lodging               | 310.50         |
| Calboreanu, Iosif   | Manager        | 19-Sep-13       | Lodging - Hotel in Detroit, MI: 9.16.13 to 9.19.13   | Lodging               | 465.75         |
| Forrest, Chelsea    | Staff          | 19-Sep-13       | Lodging - Hotel in Detroit, MI: 9.16.13 to 9.19.13   | Lodging               | 465.75         |
| Calboreanu, Iosif   | Manager        | 19-Sep-13       | Out of town meals: Breakfast - Self  | Meals                 | 7.26           |
| Forrest, Chelsea    | Staff          | 19-Sep-13       | Out of town meals: Breakfast - Self  | Meals                 | 150.00         |
| Kolmin, Stephen T.  | Manager        | 19-Sep-13       | Out of town meals: Breakfast - Self  | Meals                 | 13.99          |
| Santambrogio, Juan  | Senior Manager | 19-Sep-13       | Out of town meals: Breakfast - Self  | Meals                 | 16.17          |
| Forrest, Chelsea    | Staff          | 19-Sep-13       | Out of town meals: Dinner - Juan Santambrogio, Edna Lee, Nick Bugden, Sofia Panagiotakis, David Saldahana, and Self              | Meals                 | 300.00         |
| Forrest, Chelsea    | Staff          | 19-Sep-13       | Parking at Airport- Travel to client required  | Ground Transportation | 115.20         |
| Kolmin, Stephen T.  | Manager        | 19-Sep-13       | Parking at Airport- Travel to client required  | Ground Transportation | 40.00          |
| Santambrogio, Juan  | Senior Manager | 19-Sep-13       | Parking at Airport- Travel to client required  | Ground Transportation | 64.00          |
| Bugden, Nicholas R. | Senior         | 19-Sep-13       | Parking at Client Site - Travel to client required   | Ground Transportation | 15.00          |
| Forrest, Chelsea    | Staff          | 19-Sep-13       | Parking at Client Site - Travel to client required   | Ground Transportation | 15.00          |
| Bugden, Nicholas R. | Senior         | 19-Sep-13       | Parking at Hotel - Travel to client required (2 nights)  | Ground Transportation | 20.00          |
| Bugden, Nicholas R. | Senior         | 19-Sep-13       | Rental Car - Travel to client required   | Ground Transportation | 196.99         |
| Forrest, Chelsea    | Staff          | 19-Sep-13       | Rental Car - Travel to client required   | Ground Transportation | 181.44         |
| Kolmin, Stephen T.  | Manager        | 19-Sep-13       | Rental Car - Travel to client required   | Ground Transportation | 45.36          |
| Forrest, Chelsea    | Staff          | 19-Sep-13       | Taxi - Airport to Airport  | Ground Transportation | 135.51         |
| Bugden, Nicholas R. | Senior         | 19-Sep-13       | Taxi - Airport to home   | Ground Transportation | 41.81          |
| Calboreanu, Iosif   | Manager        | 19-Sep-13       | Taxi - Airport to home   | Ground Transportation | 50.00          |
| Panagiotakis, Sofia | Senior         | 19-Sep-13       | Taxi - Airport to home   | Ground Transportation | 26.87          |
| Calboreanu, Iosif   | Manager        | 19-Sep-13       | Taxi - Client site to airport  | Ground Transportation | 62.00          |
| Kolmin, Stephen T.  | Manager        | 20-Sep-13       | Air - Travel to Detroit, MI  | Airfare               | 387.89         |
| Santambrogio, Juan  | Senior Manager | 20-Sep-13       | Lodging - Hotel in Detroit, MI: 9.16.13 to 9.19.13   | Lodging               | 465.75         |
| Panagiotakis, Sofia | Senior         | 20-Sep-13       | Lodging - Hotel in Detroit, MI: 9.17.13 to 9.19.13   | Lodging               | 310.50         |
| Bugden, Nicholas R. | Senior         | 20-Sep-13       | Lodging - Hotel in Detroit, MI: 9.18.13 to 9.19.13   | Lodging               | 155.25         |
| Kolmin, Stephen T.  | Manager        | 20-Sep-13       | Lodging - Hotel in Detroit, MI: 9.18.13 to 9.19.13   | Lodging               | 227.67         |
| Calboreanu, Iosif   | Manager        | 23-Sep-13       | Air - Roundtrip travel to Detroit, MI  | Airfare               | 1,053.90       |
| Forrest, Chelsea    | Staff          | 23-Sep-13       | Air - Travel to Detroit, MI  | Airfare               | 403.70         |
| Panagiotakis, Sofia | Senior         | 23-Sep-13       | Air - Travel to Detroit, MI  | Airfare               | 614.93         |
| Forrest, Chelsea    | Staff          | 23-Sep-13       | Out of town meals: Breakfast - Self  | Meals                 | 17.83          |

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| Name                | Title   | Date of Service | Expense Category  | Expense Description   | Expense Amount |
|---------------------|---------|-----------------|---|-----------------------|----------------|
| Panagiotakis, Sofia | Senior  | 23-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 23.85          |
| Forrest, Chelsea    | Staff   | 23-Sep-13       | Out of town meals: Dinner - Sofia Panagiotakis, Edna Lee, Juan Santambrogio, Deven Patel, Nick Bugden, Joe Caroleau, David Saldanha, and Self | Meals                 | 187.24         |
| Forrest, Chelsea    | Staff   | 23-Sep-13       | Out of town meals: Dinner - Sofia Panagiotakis, Edna Lee, Juan Santambrogio, Deven Patel, Nick Bugden, Joe Caroleau, David Saldanha, and Self | Meals                 | 209.00         |
| Forrest, Chelsea    | Staff   | 23-Sep-13       | Parking at Client Site - Travel to client required  | Ground Transportation | 15.00          |
| Forrest, Chelsea    | Staff   | 23-Sep-13       | Parking at Hotel - Travel to client required (3 nights)   | Ground Transportation | 30.00          |
| Calboreanu, Iosif   | Manager | 23-Sep-13       | Taxi - Home to airport  | Ground Transportation | 50.00          |
| James, Arthur E.    | Manager | 24-Sep-13       | Air - Roundtrip travel to Detroit, MI   | Airfare               | 446.80         |
| Calboreanu, Iosif   | Manager | 24-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 7.69           |
| Forrest, Chelsea    | Staff   | 24-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 15.68          |
| James, Arthur E.    | Manager | 24-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 20.00          |
| Calboreanu, Iosif   | Manager | 24-Sep-13       | Out of town meals: Dinner - Arthur James and Self   | Meals                 | 139.78         |
| James, Arthur E.    | Manager | 24-Sep-13       | Out of town meals: Dinner - Arthur James and Self   | Meals                 | 13.22          |
| Panagiotakis, Sofia | Senior  | 24-Sep-13       | Out of town meals: Dinner - Deven Patel, Nick Bugden, Juan Santambrogio, David Saldanha, Chelsea Forrest, Edna Lee, and Self                  | Meals                 | 262.50         |
| Panagiotakis, Sofia | Senior  | 24-Sep-13       | Parking at Client Site - Travel to client required  | Ground Transportation | 15.00          |
| James, Arthur E.    | Manager | 24-Sep-13       | Taxi - Airport to client site   | Ground Transportation | 70.00          |
| James, Arthur E.    | Manager | 24-Sep-13       | Taxi - Home to airport  | Ground Transportation | 30.00          |
| Panagiotakis, Sofia | Senior  | 25-Sep-13       | Air - Travel to New York, NY  | Airfare               | 593.10         |
| Calboreanu, Iosif   | Manager | 25-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 7.69           |
| Forrest, Chelsea    | Staff   | 25-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 16.34          |
| James, Arthur E.    | Manager | 25-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 20.00          |
| Kolmin, Stephen T.  | Manager | 25-Sep-13       | Out of town meals: Dinner - Corey Carr and Self   | Meals                 | 50.52          |
| Calboreanu, Iosif   | Manager | 25-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 45.22          |
| James, Arthur E.    | Manager | 25-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 4.77           |
| James, Arthur E.    | Manager | 25-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 9.05           |
| Forrest, Chelsea    | Staff   | 25-Sep-13       | Out of town meals: Dinner - Sofia Panagiotakis, Edna Lee, and Self  | Meals                 | 37.80          |
| Forrest, Chelsea    | Staff   | 25-Sep-13       | Out of town meals: Dinner - Sofia Panagiotakis, Edna Lee, and Self  | Meals                 | 7.83           |
| Panagiotakis, Sofia | Senior  | 25-Sep-13       | Parking at Client Site - Travel to client required  | Ground Transportation | 15.00          |
| Forrest, Chelsea    | Staff   | 26-Sep-13       | Air - Travel to New York, NY  | Airfare               | 593.10         |
| Calboreanu, Iosif   | Manager | 26-Sep-13       | Lodging - Hotel in Detroit, MI: 9.23.13 to 9.26.13  | Lodging               | 465.75         |
| Forrest, Chelsea    | Staff   | 26-Sep-13       | Lodging - Hotel in Detroit, MI: 9.23.13 to 9.26.13  | Lodging               | 465.75         |
| James, Arthur E.    | Manager | 26-Sep-13       | Lodging - Hotel in Detroit, MI: 9.24.13 to 9.26.13  | Lodging               | 363.72         |
| Calboreanu, Iosif   | Manager | 26-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 15.22          |
| Forrest, Chelsea    | Staff   | 26-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 17.02          |
| James, Arthur E.    | Manager | 26-Sep-13       | Out of town meals: Breakfast - Self   | Meals                 | 20.00          |
| Kolmin, Stephen T.  | Manager | 26-Sep-13       | Out of town meals: Dinner - Corey Carr and Self   | Meals                 | 53.00          |
| James, Arthur E.    | Manager | 26-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 11.85          |
| James, Arthur E.    | Manager | 26-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 50.00          |
| James, Arthur E.    | Manager | 26-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 79.54          |
| Panagiotakis, Sofia | Senior  | 26-Sep-13       | Out of town meals: Dinner - Self  | Meals                 | 9.27           |
| Forrest, Chelsea    | Staff   | 26-Sep-13       | Parking at Airport- Travel to client required   | Ground Transportation | 115.20         |
| Forrest, Chelsea    | Staff   | 26-Sep-13       | Parking at Client Site - Travel to client required  | Ground Transportation | 15.00          |
| Forrest, Chelsea    | Staff   | 26-Sep-13       | Parking at Client Site - Travel to client required  | Ground Transportation | 15.00          |
| Forrest, Chelsea    | Staff   | 26-Sep-13       | Parking at Client Site - Travel to client required  | Ground Transportation | 15.00          |
| Forrest, Chelsea    | Staff   | 26-Sep-13       | Rental Car - Travel to client required  | Ground Transportation | 199.72         |
| Forrest, Chelsea    | Staff   | 26-Sep-13       | Taxi - Airport to Airport   | Ground Transportation | 135.51         |

Exhibit D  
City of Detroit  
Expense Detail  
For the period September 01, 2013 through September 30, 2013

| Name                | Title          | Date of Service | Expense Category                                   | Expense Description   | Expense Amount      |
|---------------------|----------------|-----------------|--|-----------------------|---------------------|
| Calboreanu, Iosif   | Manager        | 26-Sep-13       | Taxi - Airport to home                             | Ground Transportation | 50.00               |
| James, Arthur E.    | Manager        | 26-Sep-13       | Taxi - Airport to home                             | Ground Transportation | 125.00              |
| Panagiotakis, Sofia | Senior         | 26-Sep-13       | Taxi - Airport to home                             | Ground Transportation | 35.60               |
| Calboreanu, Iosif   | Manager        | 26-Sep-13       | Taxi - Client site to airport                      | Ground Transportation | 63.00               |
| Santambrogio, Juan  | Senior Manager | 26-Sep-13       | Tolls - Roundtrip home to airport                  | Ground Transportation | 1.00                |
| Panagiotakis, Sofia | Senior         | 27-Sep-13       | Lodging - Hotel in Detroit, MI: 9.23.13 to 9.26.13 | Lodging               | 465.75              |
| Kolmin, Stephen T.  | Manager        | 27-Sep-13       | Out of town meals: Breakfast - Self                | Meals                 | 14.00               |
| Kolmin, Stephen T.  | Manager        | 27-Sep-13       | Out of town meals: Dinner - Corey Carr and Self    | Meals                 | 34.85               |
| Kolmin, Stephen T.  | Manager        | 27-Sep-13       | Rental Car - Travel to client required             | Ground Transportation | 111.19              |
| Kolmin, Stephen T.  | Manager        | 27-Sep-13       | Taxi - Airport to home                             | Ground Transportation | 45.00               |
| Kolmin, Stephen T.  | Manager        | 28-Sep-13       | Lodging - Hotel in Detroit, MI: 9.25.13 to 9.27.13 | Lodging               | 330.50              |
| Kolmin, Stephen T.  | Manager        | 28-Sep-13       | Parking at Client Site - Travel to client required | Ground Transportation | 20.00               |
| Calboreanu, Iosif   | Manager        | 30-Sep-13       | Air - Roundtrip travel to Detroit, MI              | Airfare               | 1,253.90            |
| Forrest, Chelsea    | Staff          | 30-Sep-13       | Air - Travel to Detroit, MI                        | Airfare               | 359.96              |
| Panagiotakis, Sofia | Senior         | 30-Sep-13       | Air - Travel to Detroit, MI                        | Airfare               | 569.10              |
| Calboreanu, Iosif   | Manager        | 30-Sep-13       | Out of town meals: Breakfast - Self                | Meals                 | 6.84                |
| Forrest, Chelsea    | Staff          | 30-Sep-13       | Out of town meals: Breakfast - Self                | Meals                 | 18.53               |
| Panagiotakis, Sofia | Senior         | 30-Sep-13       | Out of town meals: Breakfast - Self                | Meals                 | 3.48                |
| Forrest, Chelsea    | Staff          | 30-Sep-13       | Out of town meals: Dinner - Self                   | Meals                 | 45.46               |
| Forrest, Chelsea    | Staff          | 30-Sep-13       | Parking at Client Site - Travel to client required | Ground Transportation | 15.00               |
| Calboreanu, Iosif   | Manager        | 30-Sep-13       | Taxi - Home to airport                             | Ground Transportation | 50.00               |
| Calboreanu, Iosif   | Manager        | 30-Sep-13       | Taxi - Airport to client site                      | Ground Transportation | 77.00               |
| Total               |                |                 |  |                       | <u>\$ 43,045.00</u> |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name   | Initials | Title          | Date      | Project Category  | Description   | Time       | Hourly Rate | Total Individual Fees |
|--|----------|----------------|-----------|---|---|------------|-------------|-----------------------|
| Santambrogio, Juan                                   | JS       | Senior Manager | 3-Sep-13  | 10-yr forecast - Departmental summaries                               | Participate in meeting with F. Stanley (COD) and B Hartzel (COD) to discuss potential debtor in possession financing transaction  | 0.4        | \$ 650.00   | \$ 260.00             |
| Sarna, Shavi   | SS       | Manager        | 4-Sep-13  | 10-yr forecast - Departmental summaries                               | Prepare Law Dept. financials from 10 year model for Conway Mackenzie as requested   | 0.6        | \$ 485.00   | \$ 291.00             |
| Sarna, Shavi   | SS       | Manager        | 5-Sep-13  | 10-yr forecast - Departmental summaries                               | Analyze Public Lighting Department revenue and expense summary requested by creditor's advisors and provide edits prior to submission   | 0.4        | \$ 485.00   | \$ 194.00             |
| Sarna, Shavi   | SS       | Manager        | 12-Sep-13 | 10-yr forecast - Departmental summaries                               | Prepare Fire Department 10 year projections based on 10 year plan in conjunction per Conway Mackenzie request   | 0.4        | \$ 485.00   | \$ 194.00             |
| <b>10-yr forecast - Departmental summaries Total</b> |          |                |           |   |   | <b>1.8</b> | <b>\$</b>   | <b>\$ 939.00</b>      |
| Malhotra, Gaurav                                     | GM       | Principal      | 3-Sep-13  | 10-yr forecast - Other activities                                     | Review of bridge between creditor proposal and cash flow forecast.  | 0.6        | \$ 800.00   | \$ 480.00             |
| Malhotra, Gaurav                                     | GM       | Principal      | 3-Sep-13  | 10-yr forecast - Other activities                                     | Prepare bridge to compare cash flows available for unsecured creditors.   | 0.9        | \$ 800.00   | \$ 720.00             |
| Malhotra, Gaurav                                     | GM       | Principal      | 8-Sep-13  | 10-yr forecast - Other activities                                     | Review of 10 year forecast & corresponding cash flow forecasts presented in declaration.  | 0.9        | \$ 800.00   | \$ 720.00             |
| Jerneyic, Daniel J.                                  | DJJ      | Senior Manager | 9-Sep-13  | 10-yr forecast - Other activities                                     | Prepare summary of projected headcount to be used to support actuarial benefits projections   | 0.8        | \$ 650.00   | \$ 520.00             |
| Pickering, Ben                                       | BP       | Principal      | 10-Sep-13 | 10-yr forecast - Other activities                                     | Participate in telephone discussion with J.Bonsall (COD) regarding status of activities.  | 0.2        | \$ 800.00   | \$ 160.00             |
| Malhotra, Gaurav                                     | GM       | Principal      | 12-Sep-13 | 10-yr forecast - Other activities                                     | Participate in conference call with J. Bonsall (COD) regarding ongoing workstreams.   | 0.5        | \$ 800.00   | \$ 400.00             |
| Malhotra, Gaurav                                     | GM       | Principal      | 13-Sep-13 | 10-yr forecast - Other activities                                     | Participate in conference call w/H. Lennox (Jones Day), D. Heiman (Jones Day), J. Doak (Miller Buckfire), C. Moore (Conway) & K. Orr (EM) to review matters related to financial & operational reporting and long term obligations. | 1.0        | \$ 800.00   | \$ 800.00             |
| Malhotra, Gaurav                                     | GM       | Principal      | 30-Sep-13 | 10-yr forecast - Other activities                                     | Review of information available in connection w/Detroit owned land.   | 0.3        | \$ 800.00   | \$ 240.00             |
| Bugden, Nicholas R.                                  | NRB      | Senior         | 30-Sep-13 | 10-yr forecast - Other activities                                     | Participate in meeting with B. Palazola (COD) to discuss City's federal grants and potential impact of Federal Government Shutdown  | 1.1        | \$ 360.00   | \$ 396.00             |
| <b>10-yr forecast - Other activities Total</b>       |          |                |           |   |   | <b>6.3</b> | <b>\$</b>   | <b>\$ 4,436.00</b>    |
| Malhotra, Gaurav                                     | GM       | Principal      | 10-Sep-13 | 10-yr forecast - Pension, OPEB  | Conference call w/E. Miller & C.Moore to review pension forecasts.  | 0.8        | \$ 800.00   | \$ 640.00             |
| Malhotra, Gaurav                                     | GM       | Principal      | 12-Sep-13 | 10-yr forecast - Pension, OPEB  | Participate in meeting with E. Miller (Jones Day) regarding Pension & OPEB obligations.   | 0.4        | \$ 800.00   | \$ 320.00             |
| Malhotra, Gaurav                                     | GM       | Principal      | 12-Sep-13 | 10-yr forecast - Pension, OPEB  | Participate in conference call with C. Moore (Conway) and K. Buckfire (Miller Buckfire) regarding long term pension obligations.  | 0.5        | \$ 800.00   | \$ 400.00             |
| Malhotra, Gaurav                                     | GM       | Principal      | 19-Sep-13 | 10-yr forecast - Pension, OPEB  | Review of communication in conjunction with proposed retiree healthcare changes   | 0.8        | \$ 800.00   | \$ 640.00             |
| Malhotra, Gaurav                                     | GM       | Principal      | 19-Sep-13 | 10-yr forecast - Pension, OPEB  | Conference call with S.Taranto to discuss OPEB costs  | 0.4        | \$ 800.00   | \$ 320.00             |
| Malhotra, Gaurav                                     | GM       | Principal      | 19-Sep-13 | 10-yr forecast - Pension, OPEB  | Review of supporting detail for distribution to advisors in connection with OPEB  | 1.2        | \$ 800.00   | \$ 960.00             |
| Bugden, Nicholas R.                                  | NRB      | Senior         | 20-Sep-13 | 10-yr forecast - Pension, OPEB  | Communicate with Detroit Water Sewer Department regarding post-petition pension payments  | 0.7        | \$ 360.00   | \$ 252.00             |
| Bugden, Nicholas R.                                  | NRB      | Senior         | 23-Sep-13 | 10-yr forecast - Pension, OPEB  | Communicate with Detroit Water Sewer Department regarding post-petition pension payments  | 0.5        | \$ 360.00   | \$ 180.00             |
| Malhotra, Gaurav                                     | GM       | Principal      | 24-Sep-13 | 10-yr forecast - Pension, OPEB  | Review of pension related questions posed by advisors for retiree committee.  | 0.8        | \$ 800.00   | \$ 640.00             |
| Santambrogio, Juan                                   | JS       | Senior Manager | 24-Sep-13 | 10-yr forecast - Pension, OPEB  | Review allocation calculation for pension expense to General Retirement System in 10 year plan  | 0.6        | \$ 650.00   | \$ 390.00             |
| Sarna, Shavi   | SS       | Manager        | 24-Sep-13 | 10-yr forecast - Pension, OPEB  | Respond to request from C. Moore (Conway Mackenzie) regarding details of methodology for pension allocation in 10 year projection   | 0.6        | \$ 485.00   | \$ 291.00             |
| Bugden, Nicholas R.                                  | NRB      | Senior         | 24-Sep-13 | 10-yr forecast - Pension, OPEB  | Communicate with Detroit Water Sewer Department regarding post-petition pension payments  | 0.4        | \$ 360.00   | \$ 144.00             |
| Malhotra, Gaurav                                     | GM       | Principal      | 25-Sep-13 | 10-yr forecast - Pension, OPEB  | Participate in conference call with E. Miller (Jones Day) to discuss retiree healthcare.  | 0.4        | \$ 800.00   | \$ 320.00             |
| Santambrogio, Juan                                   | JS       | Senior Manager | 25-Sep-13 | 10-yr forecast - Pension, OPEB  | Request information related to Detroit Water and Sewer pension contributions during the post-petition period  | 0.3        | \$ 650.00   | \$ 195.00             |
| <b>10-yr forecast - Pension, OPEB Total</b>          |          |                |           |   |   | <b>8.4</b> | <b>\$</b>   | <b>\$ 5,692.00</b>    |
| Sarna, Shavi   | SS       | Manager        | 19-Sep-13 | 10-yr forecast - Personnel - Headcount, CBAs & labor, Active benefits | Review written responses prepared by N. Bugden (EY) for submission to K. Herman (Miller Buckfire) regarding fringe rate assumption in operational restructuring initiatives related to labor cost                                   | 0.4        | \$ 485.00   | \$ 194.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category   | Description  | Time        | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|--|--|-------------|-------------|-----------------------|
| Sarna, Shavi         | SS       | Manager        | 30-Sep-13 | 10-yr forecast - Personnel - Headcount, CBAs & labor, Active benefits                  | Prepare Amalgamated Transit Union step increase cost savings analysis to determine impact for current employees                                      | 0.6         | \$ 485.00   | \$ 291.00             |
|                      |          |                |           | <b>10-yr forecast - Personnel - Headcount, CBAs &amp; labor, Active benefits Total</b> |  | <b>1.0</b>  | <b>\$</b>   | <b>485.00</b>         |
| Malhotra, Gaurav     | GM       | Principal      | 5-Sep-13  | 10-yr forecast - Revenue estimates   | Review of information related to Detroit Windsor Tunnel lease.   | 0.7         | \$ 800.00   | \$ 560.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 10-Sep-13 | 10-yr forecast - Revenue estimates   | Review revenue forecast information responding to creditors requests to be posted to data site   | 0.6         | \$ 650.00   | \$ 390.00             |
| Sarna, Shavi         | SS       | Manager        | 10-Sep-13 | 10-yr forecast - Revenue estimates   | Analyze population estimates utilized in model and send support to QUEST for revenue projection follow up requests                                   | 0.7         | \$ 485.00   | \$ 339.50             |
| Sarna, Shavi         | SS       | Manager        | 12-Sep-13 | 10-yr forecast - Revenue estimates   | Review follow up responses to revenue diligence call with creditor's advisors on 8/29  | 0.4         | \$ 485.00   | \$ 194.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 13-Sep-13 | 10-yr forecast - Revenue estimates   | Review revenue forecast information responding to creditors requests to be posted to data site   | 0.6         | \$ 650.00   | \$ 390.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 16-Sep-13 | 10-yr forecast - Revenue estimates   | Review responses to creditors requests related to revenue projections  | 0.6         | \$ 650.00   | \$ 390.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 25-Sep-13 | 10-yr forecast - Revenue estimates   | Participate in meeting with Budget, Fiscal Analysis and Auditor General to discuss Department of Transportation revenue projections                  | 0.9         | \$ 650.00   | \$ 585.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 25-Sep-13 | 10-yr forecast - Revenue estimates   | Participate in meeting with Budget, Auditor General and Fiscal Analysis to discuss Public Lighting Department revenues                               | 1.1         | \$ 650.00   | \$ 715.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 25-Sep-13 | 10-yr forecast - Revenue estimates   | Participate in meeting with Budget, Fiscal Analysis and Auditor General to discuss Police Department revenue projections                             | 1.1         | \$ 650.00   | \$ 715.00             |
| Sarna, Shavi         | SS       | Manager        | 25-Sep-13 | 10-yr forecast - Revenue estimates   | Participate in revenue conference meeting with Budget, Finance and Municipal Parking Department to discuss FY14 estimates for parking operations     | 1.0         | \$ 485.00   | \$ 485.00             |
| Sarna, Shavi         | SS       | Manager        | 25-Sep-13 | 10-yr forecast - Revenue estimates   | Participate in revenue conference meeting with Budget, Finance and Detroit Department of Transportation to discuss FY14 estimates for bus operations | 0.8         | \$ 485.00   | \$ 388.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 26-Sep-13 | 10-yr forecast - Revenue estimates   | Participate in meeting with Budget, Fiscal Analysis and Auditor General to discuss Fire Department revenue projections                               | 1.0         | \$ 650.00   | \$ 650.00             |
| Sarna, Shavi         | SS       | Manager        | 26-Sep-13 | 10-yr forecast - Revenue estimates   | Participate in revenue conference meeting with Budget, Finance and Airport to discuss FY14 estimates for airport operations                          | 0.9         | \$ 485.00   | \$ 436.50             |
| Sarna, Shavi         | SS       | Manager        | 26-Sep-13 | 10-yr forecast - Revenue estimates   | Participate in revenue conference meeting with Budget, Finance and Fire Dept. to discuss FY14 estimates for fire operations                          | 1.0         | \$ 485.00   | \$ 485.00             |
| Sarna, Shavi         | SS       | Manager        | 27-Sep-13 | 10-yr forecast - Revenue estimates   | Participate in revenue conference meeting with Budget and MSU economist to discuss plan for FY14 major tax revenues estimates                        | 1.5         | \$ 485.00   | \$ 727.50             |
| Malhotra, Gaurav     | GM       | Principal      | 30-Sep-13 | 10-yr forecast - Revenue estimates   | Review of City provided summary in connection w/newly available Federal Funds.   | 0.8         | \$ 800.00   | \$ 640.00             |
| Malhotra, Gaurav     | GM       | Principal      | 30-Sep-13 | 10-yr forecast - Revenue estimates   | Review of information in connection w/federal Grants impacted by shutdown.   | 1.3         | \$ 800.00   | \$ 1,040.00           |
| Santambrogio, Juan   | JS       | Senior Manager | 30-Sep-13 | 10-yr forecast - Revenue estimates   | Participate in revenue conference meeting with F. Stanley (COD) and B. Hartzel (COD) to discuss non-departmental revenues                            | 1.8         | \$ 650.00   | \$ 1,170.00           |
| Sarna, Shavi         | SS       | Manager        | 30-Sep-13 | 10-yr forecast - Revenue estimates   | Participate in revenue conference meeting with Budget, Finance and Fiscal Analysis to discuss FY14 estimates for major tax revenue estimates         | 1.8         | \$ 485.00   | \$ 873.00             |
| Sarna, Shavi         | SS       | Manager        | 30-Sep-13 | 10-yr forecast - Revenue estimates   | Participate in revenue conference meeting with Budget, Finance and Health Dept. to discuss FY14 revenue estimates                                    | 1.0         | \$ 485.00   | \$ 485.00             |
|                      |          |                |           | <b>10-yr forecast - Revenue estimates Total</b>  |  | <b>19.6</b> | <b>\$</b>   | <b>11,658.50</b>      |
| Hambrick, Bradley P. | BPH      | Manager        | 3-Sep-13  | Asset Assessment (Non-PLD)   | Analyze new real estate information provided and discuss next steps with internal team   | 0.5         | \$ 485.00   | \$ 242.50             |
| Pickering, Ben       | BP       | Principal      | 5-Sep-13  | Asset Assessment (Non-PLD)   | Participate in meeting with J.Bonsall (COD) regarding real property leases.  | 0.2         | \$ 800.00   | \$ 160.00             |
| Freitas, Elen        | EF       | Senior Manager | 17-Sep-13 | Asset Assessment (Non-PLD)   | Participate in conference call with B. Moore (Detroit Windsor Tunnel) to receive access to the data room   | 0.7         | \$ 576.55   | \$ 403.59             |
| Freitas, Elen        | EF       | Senior Manager | 23-Sep-13 | Asset Assessment (Non-PLD)   | Participate in internal discussion to analyze the audit process discussions held with Windsor Tunnell management                                     | 2.2         | \$ 576.55   | \$ 1,268.41           |
| Canoy, Mark R.       | MRC      | Senior         | 23-Sep-13 | Asset Assessment (Non-PLD)   | Participate in initial meeting with Eric Hessel from BDO to discuss their audit (partial attendance)   | 1.3         | \$ 344.50   | \$ 447.85             |
| Freitas, Elen        | EF       | Senior Manager | 23-Sep-13 | Asset Assessment (Non-PLD)   | Participate in meeting with auditors (BDO); review of the audit work papers; discussion about the audit process                                      | 2.5         | \$ 576.55   | \$ 1,441.38           |
| Canoy, Mark R.       | MRC      | Senior         | 25-Sep-13 | Asset Assessment (Non-PLD)   | Build out of proof of cash reconciliation  | 1.6         | \$ 344.50   | \$ 551.20             |



Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                                       | Initials | Title          | Date      | Project Category              | Description   | Time        | Hourly Rate | Total Individual Fees |
|--|----------|----------------|-----------|-------------------------------|---|-------------|-------------|-----------------------|
| Canoy, Mark R.                             | MRC      | Senior         | 25-Sep-13 | Asset Assessment (Non-PLD)    | Analyze general service administration renovation and the affect of the funds flow from reimbursement   | 1.7         | \$ 344.50   | \$ 585.65             |
| Freitas, Elen                              | EF       | Senior Manager | 25-Sep-13 | Asset Assessment (Non-PLD)    | Participate in meeting with B. Moore (Detroit Windsor Tunnel)   | 1.7         | \$ 576.55   | \$ 980.14             |
| Canoy, Mark R.                             | MRC      | Senior         | 30-Sep-13 | Asset Assessment (Non-PLD)    | Participate in call with D. Kane (Detroit Windsor Tunnel) and B. Moore (Detroit Windsor Tunnel) to understand the implication of intercompany transactions on cash flows                                | 0.9         | \$ 344.50   | \$ 310.05             |
| <b>Asset Assessment (Non-PLD) Total</b>    |          |                |           |                               |   | <b>13.3</b> | <b>\$</b>   | <b>6,390.76</b>       |
| Forrest, Chelsea                           | CF       | Staff          | 10-Sep-13 | Bankruptcy Motions            | Prepare update to Creditor List with redacted address list from KCC   | 2.0         | \$ 185.00   | \$ 370.00             |
| Pickering, Ben                             | BP       | Principal      | 13-Sep-13 | Bankruptcy Motions            | Participate in conference call with J.Tiller (Jones Day) and D.Saldanha (EY) regarding contract review process and status update.   | 0.4         | \$ 800.00   | \$ 320.00             |
| Panagiotakis, Sofia                        | SP       | Senior         | 18-Sep-13 | Bankruptcy Motions            | Investigate possible transfer of FGIC insurance obligations to MBIA for water and sewer policies.   | 0.6         | \$ 360.00   | \$ 216.00             |
| Panagiotakis, Sofia                        | SP       | Senior         | 19-Sep-13 | Bankruptcy Motions            | Investigate possible transfer of FGIC insurance obligations to MBIA for water and sewer policies.   | 0.4         | \$ 360.00   | \$ 144.00             |
| Panagiotakis, Sofia                        | SP       | Senior         | 24-Sep-13 | Bankruptcy Motions            | Review Schedule B of the Statement of Liabilities for errors and inconsistencies.   | 2.1         | \$ 360.00   | \$ 756.00             |
| Panagiotakis, Sofia                        | SP       | Senior         | 25-Sep-13 | Bankruptcy Motions            | Review Schedule B of the Statement of Liabilities for errors and inconsistencies (continued).   | 2.7         | \$ 360.00   | \$ 972.00             |
| Panagiotakis, Sofia                        | SP       | Senior         | 26-Sep-13 | Bankruptcy Motions            | Review schedule A of the Statement of Liabilities to ascertain if the schedule contains errors and inconsistencies compared to the original data.   | 1.7         | \$ 360.00   | \$ 612.00             |
| <b>Bankruptcy Motions Total</b>            |          |                |           |                               |   | <b>9.9</b>  | <b>\$</b>   | <b>3,390.00</b>       |
| Lee, Edna                                  | EL       | Senior Manager | 6-Sep-13  | Bankruptcy related accounting | Review draft weekly AP aging analysis prepared by EY for COO to ensure completeness of prepetition and post petition balances, critical vendors, grant-related vendors, and employee-related vendors.   | 1.0         | \$ 650.00   | \$ 650.00             |
| Lee, Edna                                  | EL       | Senior Manager | 9-Sep-13  | Bankruptcy related accounting | Prepare revised accounts payable aging reports for J. Bonsall (COD)   | 2.3         | \$ 650.00   | \$ 1,495.00           |
| Lee, Edna                                  | EL       | Senior Manager | 16-Sep-13 | Bankruptcy related accounting | Prepare accounts payable aging reports for CFO.   | 1.3         | \$ 650.00   | \$ 845.00             |
| Lee, Edna                                  | EL       | Senior Manager | 18-Sep-13 | Bankruptcy related accounting | Prepare holds report for CFO.   | 0.5         | \$ 650.00   | \$ 325.00             |
| Lee, Edna                                  | EL       | Senior Manager | 23-Sep-13 | Bankruptcy related accounting | Prepare accounts payable aging reports for J. Bonsall (COD)   | 0.4         | \$ 650.00   | \$ 260.00             |
| Lee, Edna                                  | EL       | Senior Manager | 24-Sep-13 | Bankruptcy related accounting | Review draft weekly AP aging report to identify issues with past due invoices given on-hold invoices and critical vendors to assist the CFO in managing department payables and vendor relationships.   | 1.2         | \$ 650.00   | \$ 780.00             |
| Lee, Edna                                  | EL       | Senior Manager | 25-Sep-13 | Bankruptcy related accounting | Review revised weekly AP aging report to identify issues with past due invoices given on-hold invoices and critical vendors to assist the CFO in managing department payables and vendor relationships. | 2.2         | \$ 650.00   | \$ 1,430.00           |
| <b>Bankruptcy related accounting Total</b> |          |                |           |                               |   | <b>8.9</b>  | <b>\$</b>   | <b>5,785.00</b>       |
| Bugden, Nicholas R.                        | NRB      | Senior         | 25-Sep-13 | Budget Activities             | Participate in Planning and Development Department preliminary revenue conference meeting   | 1.1         | \$ 360.00   | \$ 396.00             |
| Jerneycic, Daniel J.                       | DJJ      | Senior Manager | 25-Sep-13 | Budget Activities             | Participate in meeting with B. Hartzell (COD) to discuss 10 year financial plan and impact on budget process  | 1.5         | \$ 650.00   | \$ 975.00             |
| Bugden, Nicholas R.                        | NRB      | Senior         | 30-Sep-13 | Budget Activities             | Participate in Non-departmental preliminary revenue conference meeting  | 1.8         | \$ 360.00   | \$ 648.00             |
| Sarna, Shavi                               | SS       | Manager        | 30-Sep-13 | Budget Activities             | Participate in meeting with G. Brown (COD) and B. Hartzell (COD) from Budget to review amount and timing of Land Bank Authority contribution required to be made by the City                            | 0.4         | \$ 485.00   | \$ 194.00             |
| <b>Budget Activities Total</b>             |          |                |           |                               |   | <b>4.8</b>  | <b>\$</b>   | <b>2,213.00</b>       |
| Patel, Deven V.                            | DVP      | Manager        | 3-Sep-13  | Case Administration           | Prepare weekly work in process document for internal meeting and to share with Emergency Manager's office   | 1.3         | \$ 485.00   | \$ 630.50             |
| Santambrogio, Juan                         | JS       | Senior Manager | 3-Sep-13  | Case Administration           | Prepare information to be provided per subpoena related to American Federation of State, County and Municipal Employees litigation  | 1.1         | \$ 650.00   | \$ 715.00             |
| Santambrogio, Juan                         | JS       | Senior Manager | 4-Sep-13  | Case Administration           | Prepare information to be provided per subpoena related to American Federation of State, County and Municipal Employees litigation  | 3.9         | \$ 650.00   | \$ 2,535.00           |
| Pickering, Ben                             | BP       | Principal      | 5-Sep-13  | Case Administration           | Review discovery request procedures.  | 0.5         | \$ 800.00   | \$ 400.00             |
| Pickering, Ben                             | BP       | Principal      | 5-Sep-13  | Case Administration           | Prepare information in response to discovery request.   | 2.8         | \$ 800.00   | \$ 2,240.00           |
| Santambrogio, Juan                         | JS       | Senior Manager | 5-Sep-13  | Case Administration           | Prepare information to be provided per subpoena related to American Federation of State, County and Municipal Employees litigation  | 4.3         | \$ 650.00   | \$ 2,795.00           |
| Sarna, Shavi                               | SS       | Manager        | 6-Sep-13  | Case Administration           | Participate on call with EY general counsel to discuss process of data transfer for documents requested in subpoena   | 0.4         | \$ 485.00   | \$ 194.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                             | Initials | Title          | Date      | Project Category      | Description  | Time        | Hourly Rate | Total Individual Fees |
|----------------------------------|----------|----------------|-----------|-----------------------|--|-------------|-------------|-----------------------|
| Santambrogio, Juan               | JS       | Senior Manager | 9-Sep-13  | Case Administration   | Make changes to Ernst & Young work plan for distribution to Emergency Manager's office   | 0.5         | \$ 650.00   | \$ 325.00             |
| Santambrogio, Juan               | JS       | Senior Manager | 9-Sep-13  | Case Administration   | Participate in conference call with Jones Day to discuss work in process report  | 0.7         | \$ 650.00   | \$ 455.00             |
| Jerneycic, Daniel J.             | DJJ      | Senior Manager | 9-Sep-13  | Case Administration   | Participate in conference call with K. Orr (EM) and other advisors to discuss work-in-process update   | 0.5         | \$ 650.00   | \$ 325.00             |
| Patel, Deven V.                  | DVP      | Manager        | 10-Sep-13 | Case Administration   | Analyze Detroit Water Sewer Department provided cash balances versus cash dashboards to assess redundancies and account closures   | 0.4         | \$ 485.00   | \$ 194.00             |
| Bugden, Nicholas R.              | NRB      | Senior         | 11-Sep-13 | Case Administration   | Prepare updates to internal WIP document   | 2.1         | \$ 360.00   | \$ 756.00             |
| Bugden, Nicholas R.              | NRB      | Senior         | 13-Sep-13 | Case Administration   | Prepare analysis of billings and collections   | 0.5         | \$ 360.00   | \$ 180.00             |
| Santambrogio, Juan               | JS       | Senior Manager | 13-Sep-13 | Case Administration   | Make changes to Ernst & Young work plan for distribution to Emergency Manager's office   | 1.1         | \$ 650.00   | \$ 715.00             |
| Santambrogio, Juan               | JS       | Senior Manager | 16-Sep-13 | Case Administration   | Review scope of services to provide review of Detroit Windsor Tunnel financials  | 0.4         | \$ 650.00   | \$ 260.00             |
| Patel, Deven V.                  | DVP      | Manager        | 16-Sep-13 | Case Administration   | Meeting to discussion work in process  | 1.0         | \$ 485.00   | \$ 485.00             |
| Saldanha, David                  | DS       | Senior Manager | 16-Sep-13 | Case Administration   | Participate in internal work in process meeting  | 1.2         | \$ 650.00   | \$ 780.00             |
| Sarna, Shavi                     | SS       | Manager        | 16-Sep-13 | Case Administration   | Participate on call with D. Saldanha (EY) and D. Patel (EY - Partial) to provide status updates on current workstreams and plan for future workstreams.  | 1.2         | \$ 485.00   | \$ 582.00             |
| Malhotra, Gaurav                 | GM       | Principal      | 16-Sep-13 | Case Administration   | Conference call to review update on case matters w/Jones Day, Miller Buckfire & Conway MacKenzie.  | 1.1         | \$ 800.00   | \$ 880.00             |
| Santambrogio, Juan               | JS       | Senior Manager | 16-Sep-13 | Case Administration   | Participate in conference call with Jones Day regarding weekly work in process call  | 0.7         | \$ 650.00   | \$ 455.00             |
| Jerneycic, Daniel J.             | DJJ      | Senior Manager | 16-Sep-13 | Case Administration   | Participate in conference call with K. Orr (COD) and other advisors to discuss work-in-process weekly update   | 0.5         | \$ 650.00   | \$ 325.00             |
| Santambrogio, Juan               | JS       | Senior Manager | 18-Sep-13 | Case Administration   | Make changes to work in process document containing engagement work streams  | 0.7         | \$ 650.00   | \$ 455.00             |
| Patel, Deven V.                  | DVP      | Manager        | 23-Sep-13 | Case Administration   | Prepare updates for internal work in process document  | 0.4         | \$ 485.00   | \$ 194.00             |
| Santambrogio, Juan               | JS       | Senior Manager | 23-Sep-13 | Case Administration   | Review work in process document prepared by Jones Day  | 0.3         | \$ 650.00   | \$ 195.00             |
| Santambrogio, Juan               | JS       | Senior Manager | 23-Sep-13 | Case Administration   | Revise EY work in process document for distribution to management  | 0.8         | \$ 650.00   | \$ 520.00             |
| Jerneycic, Daniel J.             | DJJ      | Senior Manager | 23-Sep-13 | Case Administration   | Prepare status updates to internal work-in-process tracking EY workstreams   | 0.6         | \$ 650.00   | \$ 390.00             |
| Santambrogio, Juan               | JS       | Senior Manager | 23-Sep-13 | Case Administration   | Participate in conference call with Jones Day to discuss work in process document  | 0.8         | \$ 650.00   | \$ 520.00             |
| Jerneycic, Daniel J.             | DJJ      | Senior Manager | 23-Sep-13 | Case Administration   | Participate in weekly discussion with K. Orr (EM) to discuss work in process status update with advisor group  | 0.5         | \$ 650.00   | \$ 325.00             |
| Domenicucci, Daniel P.           | DPD      | Senior Manager | 25-Sep-13 | Case Administration   | Prepare workplan and timeline. Summary of issues update and sending to team.   | 1.4         | \$ 650.00   | \$ 910.00             |
| Santambrogio, Juan               | JS       | Senior Manager | 25-Sep-13 | Case Administration   | Revise EY work in process document for distribution to management  | 0.3         | \$ 650.00   | \$ 195.00             |
| Panagiotakis, Sofia              | SP       | Senior         | 25-Sep-13 | Case Administration   | Participate in internal work in process meeting  | 0.3         | \$ 360.00   | \$ 108.00             |
| Pickering, Ben                   | BP       | Principal      | 25-Sep-13 | Case Administration   | Attend EY team meeting to discuss work streams, status, and issues.  | 1.4         | \$ 800.00   | \$ 1,120.00           |
| Bugden, Nicholas R.              | NRB      | Senior         | 27-Sep-13 | Case Administration   | Revise work in process document format and update  | 2.5         | \$ 360.00   | \$ 900.00             |
| Pickering, Ben                   | BP       | Principal      | 27-Sep-13 | Case Administration   | Review WIP report.   | 0.7         | \$ 800.00   | \$ 560.00             |
| Santambrogio, Juan               | JS       | Senior Manager | 27-Sep-13 | Case Administration   | Revise EY work in process document for distribution to management  | 0.3         | \$ 650.00   | \$ 195.00             |
| <b>Case Administration Total</b> |          |                |           |                       |  | <b>37.2</b> | <b>\$</b>   | <b>\$ 22,813.50</b>   |
| Malhotra, Gaurav                 | GM       | Principal      | 3-Sep-13  | Cash Flow Forecasting | Participate in meeting with management J. Bonsall (COD), C. Moore (Conway MacKenzie), and D. Jerneycic (EY) to discuss updated cash flow forecast to support debtor-in-possession financing scenario | 1.0         | \$ 800.00   | \$ 800.00             |
| Jerneycic, Daniel J.             | DJJ      | Senior Manager | 3-Sep-13  | Cash Flow Forecasting | Prepare bridge analysis between creditor proposal document and revised cash flow forecast  | 0.8         | \$ 650.00   | \$ 520.00             |
| Jerneycic, Daniel J.             | DJJ      | Senior Manager | 3-Sep-13  | Cash Flow Forecasting | Prepare updated rolling 13-week cash flow forecast   | 1.2         | \$ 650.00   | \$ 780.00             |
| Jerneycic, Daniel J.             | DJJ      | Senior Manager | 3-Sep-13  | Cash Flow Forecasting | Prepare revised cash flow forecast scenarios illustrating latest debtor-in-possession financing terms  | 2.1         | \$ 650.00   | \$ 1,365.00           |
| Malhotra, Gaurav                 | GM       | Principal      | 3-Sep-13  | Cash Flow Forecasting | Review of assumptions related to DIP Forecast.   | 2.1         | \$ 800.00   | \$ 1,680.00           |
| Mathews, Amanda M.               | AMM      | Manager        | 3-Sep-13  | Cash Flow Forecasting | Prepare benefits fund cash flow analysis based on bank statements and ledger transactions for June 2013  | 2.1         | \$ 485.00   | \$ 1,018.50           |
| Mathews, Amanda M.               | AMM      | Manager        | 3-Sep-13  | Cash Flow Forecasting | Prepare benefits fund cash flow analysis based on bank statements and ledger transactions for July 2013  | 3.2         | \$ 485.00   | \$ 1,552.00           |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category      | Description   | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|-----------------------|---|------|-------------|-----------------------|
| Malhotra, Gaurav     | GM       | Principal      | 3-Sep-13  | Cash Flow Forecasting | Participate in conference call with D. Moss, G. Stewart regarding deposition on Monday.   | 1.0  | \$ 800.00   | \$ 800.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 3-Sep-13  | Cash Flow Forecasting | Participate in meeting with management J. Bonsall (COD), C. Moore (Conway MacKenzie), and G. Malhotra (EY) to discuss updated cash flow forecast to support debtor-in-possession financing scenario | 1.0  | \$ 650.00   | \$ 650.00             |
| Malhotra, Gaurav     | GM       | Principal      | 3-Sep-13  | Cash Flow Forecasting | Participate in conference call with J. Doak (Miller Buckfire) to discuss cash flow assumptions.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 4-Sep-13  | Cash Flow Forecasting | Prepare updated rolling 13-week cash flow forecast  | 0.5  | \$ 650.00   | \$ 325.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 4-Sep-13  | Cash Flow Forecasting | Prepare sub-schedules for debt service set-asides   | 1.1  | \$ 650.00   | \$ 715.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 4-Sep-13  | Cash Flow Forecasting | Prepare revised cash flow forecast scenarios illustrating latest debtor-in-possession financing terms   | 1.7  | \$ 650.00   | \$ 1,105.00           |
| Malhotra, Gaurav     | GM       | Principal      | 4-Sep-13  | Cash Flow Forecasting | Review of DIP forecast assumptions before submission for internal team reviews.   | 0.6  | \$ 800.00   | \$ 480.00             |
| Mathews, Amanda M.   | AMM      | Manager        | 4-Sep-13  | Cash Flow Forecasting | Prepare benefits fund cash flow analysis based on bank statements and ledger transactions for June 2013   | 2.6  | \$ 485.00   | \$ 1,261.00           |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 4-Sep-13  | Cash Flow Forecasting | Participate in meeting with management J. Bonsall (COD) to discuss revised Debtor in Possession financing cash flow forecast  | 0.9  | \$ 650.00   | \$ 585.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 5-Sep-13  | Cash Flow Forecasting | Analyze reinvestment summary and reconcile to cash flow forecast  | 0.6  | \$ 650.00   | \$ 390.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 5-Sep-13  | Cash Flow Forecasting | Analyze supporting schedules for miscellaneous receipts and disbursements weekly forecast   | 1.2  | \$ 650.00   | \$ 780.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 5-Sep-13  | Cash Flow Forecasting | Prepare updated 13-week cash flow forecast per creditor requests  | 1.4  | \$ 650.00   | \$ 910.00             |
| Malhotra, Gaurav     | GM       | Principal      | 5-Sep-13  | Cash Flow Forecasting | Review of DIP Forecast assumptions.   | 1.3  | \$ 800.00   | \$ 1,040.00           |
| Mathews, Amanda M.   | AMM      | Manager        | 5-Sep-13  | Cash Flow Forecasting | Analyze estimated past due invoices for Benefits Payments   | 0.3  | \$ 485.00   | \$ 145.50             |
| Messana, Megan A.    | MAM      | Manager        | 5-Sep-13  | Cash Flow Forecasting | Prepare payroll process flow document   | 1.4  | \$ 360.00   | \$ 504.00             |
| Patel, Deven V.      | DVP      | Manager        | 5-Sep-13  | Cash Flow Forecasting | Participate in meeting with L. Duncan (COD) and Plante Moran to discuss progress on tax distribution payment process  | 0.5  | \$ 485.00   | \$ 242.50             |
| Malhotra, Gaurav     | GM       | Principal      | 6-Sep-13  | Cash Flow Forecasting | Review of details on reinvestment expenditures over the next 24 months.   | 0.9  | \$ 800.00   | \$ 720.00             |
| Mathews, Amanda M.   | AMM      | Manager        | 6-Sep-13  | Cash Flow Forecasting | Analyze estimated past due invoices for Benefits Payments   | 1.7  | \$ 485.00   | \$ 824.50             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 9-Sep-13  | Cash Flow Forecasting | Prepare updated rolling 13-week cash flow forecast  | 1.5  | \$ 650.00   | \$ 975.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 9-Sep-13  | Cash Flow Forecasting | Analyze cash flow forecast under various scenarios  | 1.3  | \$ 650.00   | \$ 845.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 10-Sep-13 | Cash Flow Forecasting | Prepare revisions to Debtor in Possession cash flow forecast  | 0.8  | \$ 650.00   | \$ 520.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 10-Sep-13 | Cash Flow Forecasting | Prepare sub schedules for debt and swap payments to support cash flow forecasts   | 0.8  | \$ 650.00   | \$ 520.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 10-Sep-13 | Cash Flow Forecasting | Prepare updated monthly cash forecast with actuals through August (2+10 forecast)   | 1.5  | \$ 650.00   | \$ 975.00             |
| Malhotra, Gaurav     | GM       | Principal      | 10-Sep-13 | Cash Flow Forecasting | Review assumptions related to lease collections of Detroit Windsor Tunnel.  | 0.7  | \$ 800.00   | \$ 560.00             |
| Malhotra, Gaurav     | GM       | Principal      | 10-Sep-13 | Cash Flow Forecasting | Participate in conference call with internal team to review 13 week cash forecast.  | 1.1  | \$ 800.00   | \$ 880.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 10-Sep-13 | Cash Flow Forecasting | Continue to analyze cash flow forecast under various scenarios  | 1.6  | \$ 650.00   | \$ 1,040.00           |
| Mathews, Amanda M.   | AMM      | Manager        | 11-Sep-13 | Cash Flow Forecasting | Prepare benefits fund cash flow analysis based on bank statements and ledger transactions for June 2013   | 0.6  | \$ 485.00   | \$ 291.00             |
| Mathews, Amanda M.   | AMM      | Manager        | 11-Sep-13 | Cash Flow Forecasting | Prepare benefits fund cash flow analysis based on bank statements and ledger transactions for May 2013  | 3.4  | \$ 485.00   | \$ 1,649.00           |
| Messana, Megan A.    | MAM      | Manager        | 11-Sep-13 | Cash Flow Forecasting | Prepare follow-up questions to understand data sources for payroll-related accounts payable disbursements.  | 0.2  | \$ 360.00   | \$ 72.00              |
| Messana, Megan A.    | MAM      | Manager        | 11-Sep-13 | Cash Flow Forecasting | Summarize payroll-related accounts payable wires from raw check disbursement data.  | 1.4  | \$ 360.00   | \$ 504.00             |
| Messana, Megan A.    | MAM      | Manager        | 11-Sep-13 | Cash Flow Forecasting | Compare B week payroll 8/23 and 9/6 to identify reasons for forecast/actual variance  | 1.9  | \$ 360.00   | \$ 684.00             |
| Messana, Megan A.    | MAM      | Manager        | 11-Sep-13 | Cash Flow Forecasting | Analyze payroll-related accounts payable payments to identify groupings of payments flowing through accounts payable  | 2.9  | \$ 360.00   | \$ 1,044.00           |
| Patel, Deven V.      | DVP      | Manager        | 11-Sep-13 | Cash Flow Forecasting | Review debt roll-forward sub-schedule   | 0.7  | \$ 485.00   | \$ 339.50             |
| Patel, Deven V.      | DVP      | Manager        | 11-Sep-13 | Cash Flow Forecasting | Prepare unsecured debt roll forward   | 1.1  | \$ 485.00   | \$ 533.50             |
| Patel, Deven V.      | DVP      | Manager        | 11-Sep-13 | Cash Flow Forecasting | Review medical cash schedule to prepare forecast  | 0.5  | \$ 485.00   | \$ 242.50             |
| Santambrogio, Juan   | JS       | Senior Manager | 11-Sep-13 | Cash Flow Forecasting | Continue to analyze cash flow forecast under various scenarios  | 1.2  | \$ 650.00   | \$ 780.00             |
| Patel, Deven V.      | DVP      | Manager        | 11-Sep-13 | Cash Flow Forecasting | Participate in meeting to review alternate views for the cash dashboard   | 0.5  | \$ 485.00   | \$ 242.50             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category      | Description  | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|-----------------------|--|------|-------------|-----------------------|
| Messana, Megan A.    | MAM      | Manager        | 12-Sep-13 | Cash Flow Forecasting | Participate in internal meeting to discuss the payroll cash gross to net walk.   | 0.8  | \$ 360.00   | \$ 288.00             |
| Messana, Megan A.    | MAM      | Manager        | 12-Sep-13 | Cash Flow Forecasting | Analyze tax withholding payments related to 8/23 payroll week to determine if calculation included the employer portion and how the amount is allocated across funds     | 2.4  | \$ 360.00   | \$ 864.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 12-Sep-13 | Cash Flow Forecasting | Continue to analyze cash flow forecast under various scenarios   | 1.4  | \$ 650.00   | \$ 910.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 12-Sep-13 | Cash Flow Forecasting | Participate in discussion with K. Herman (Miller Buckfire) of cash forecast assumptions of Detroit Department of Transportation subsidy                                  | 0.5  | \$ 650.00   | \$ 325.00             |
| Sarna, Shavi         | SS       | Manager        | 12-Sep-13 | Cash Flow Forecasting | Respond to creditor's advisor question on cash flow forecast regarding Detroit Department of Transportation subsidy  | 0.9  | \$ 485.00   | \$ 436.50             |
| Messana, Megan A.    | MAM      | Manager        | 13-Sep-13 | Cash Flow Forecasting | Update accounts payable wire reconciliation for the week of 9/6 per review notes.  | 0.8  | \$ 360.00   | \$ 288.00             |
| Messana, Megan A.    | MAM      | Manager        | 13-Sep-13 | Cash Flow Forecasting | Analyze 8/23 payroll register report to compare cash outflows via wire and accounts payable to the amounts reported in summary by the system                             | 2.7  | \$ 360.00   | \$ 972.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 13-Sep-13 | Cash Flow Forecasting | Continue to analyze cash flow forecast under various scenarios   | 1.1  | \$ 650.00   | \$ 715.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 16-Sep-13 | Cash Flow Forecasting | Prepare alternate cash flow scenarios to compare impact of casino tax revenue and Debtor in Possession financing   | 0.7  | \$ 650.00   | \$ 455.00             |
| Patel, Deven V.      | DVP      | Manager        | 16-Sep-13 | Cash Flow Forecasting | Review debt roll forward for J. Bonsall (COD)  | 0.5  | \$ 485.00   | \$ 242.50             |
| Santambrogio, Juan   | JS       | Senior Manager | 16-Sep-13 | Cash Flow Forecasting | Continue to analyze cash flow forecast under various scenarios   | 1.2  | \$ 650.00   | \$ 780.00             |
| Patel, Deven V.      | DVP      | Manager        | 16-Sep-13 | Cash Flow Forecasting | Participate in discussion with EY team to discuss A/P forecast   | 0.4  | \$ 485.00   | \$ 194.00             |
| Williams, David R.   | DRW      | Principal      | 16-Sep-13 | Cash Flow Forecasting | Review of cash flow scenarios for potential DIP financing  | 1.0  | \$ 800.00   | \$ 800.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 17-Sep-13 | Cash Flow Forecasting | Prepare cash charts and tables to illustrate impact of casino taxes and Debtor in Possession financing   | 1.2  | \$ 650.00   | \$ 780.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 17-Sep-13 | Cash Flow Forecasting | Prepare alternate cash flow scenarios to compare impact of casino tax revenue and Debtor in Possession financing   | 1.3  | \$ 650.00   | \$ 845.00             |
| Malhotra, Gaurav     | GM       | Principal      | 17-Sep-13 | Cash Flow Forecasting | Review of weekly cash flow forecast  | 0.6  | \$ 800.00   | \$ 480.00             |
| Messana, Megan A.    | MAM      | Manager        | 17-Sep-13 | Cash Flow Forecasting | Analyze flow of payroll funds through accounts payable to identify questions for meeting with L. Schuster (COD) on 9/19/2013   | 1.1  | \$ 360.00   | \$ 396.00             |
| Patel, Deven V.      | DVP      | Manager        | 17-Sep-13 | Cash Flow Forecasting | Prepare secured vs. unsecured debt roll forward - LTGO and COPs  | 1.5  | \$ 485.00   | \$ 727.50             |
| Santambrogio, Juan   | JS       | Senior Manager | 17-Sep-13 | Cash Flow Forecasting | Continue to analyze cash flow forecast under various scenarios   | 1.8  | \$ 650.00   | \$ 1,170.00           |
| Malhotra, Gaurav     | GM       | Principal      | 17-Sep-13 | Cash Flow Forecasting | Participate in conference call with T. Cullen (Jones Day) and G. Stewart (Jones Day) regarding demonstrative exhibits in preparation for bankruptcy eligibility hearings | 1.1  | \$ 800.00   | \$ 880.00             |
| Patel, Deven V.      | DVP      | Manager        | 17-Sep-13 | Cash Flow Forecasting | Participate in meeting with L. Duncan (COD) to discuss property tax distribution   | 0.6  | \$ 485.00   | \$ 291.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 17-Sep-13 | Cash Flow Forecasting | Participate in conference call with D. Moss (Jones Day) to discuss cash flow exhibits necessary to support depositions   | 1.0  | \$ 650.00   | \$ 650.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 18-Sep-13 | Cash Flow Forecasting | Prepare cash charts and tables to illustrate impact of casino taxes and Debtor in Possession financing   | 1.1  | \$ 650.00   | \$ 715.00             |
| Patel, Deven V.      | DVP      | Manager        | 18-Sep-13 | Cash Flow Forecasting | Prepare debt secured vs. unsecured debt roll forward for Detroit Department of Transportation capital leases   | 1.4  | \$ 485.00   | \$ 679.00             |
| Patel, Deven V.      | DVP      | Manager        | 18-Sep-13 | Cash Flow Forecasting | Prepare debt secured vs. unsecured debt roll forward for Certificates of Participation and swaps   | 1.4  | \$ 485.00   | \$ 679.00             |
| Patel, Deven V.      | DVP      | Manager        | 18-Sep-13 | Cash Flow Forecasting | Meeting with D. Crumpler (COD) to discuss secured debt and capital lease payments to be made by City   | 0.5  | \$ 485.00   | \$ 242.50             |
| Patel, Deven V.      | DVP      | Manager        | 20-Sep-13 | Cash Flow Forecasting | Prepare final version of FY 2014 debt roll forward for secured vs. unsecured debt  | 1.2  | \$ 485.00   | \$ 582.00             |
| Messana, Megan A.    | MAM      | Manager        | 23-Sep-13 | Cash Flow Forecasting | Prepare for meeting with C. Ladson (COD) to review the third party payroll items flowing through accounts payable .  | 1.1  | \$ 360.00   | \$ 396.00             |
| Messana, Megan A.    | MAM      | Manager        | 23-Sep-13 | Cash Flow Forecasting | Analyze gross-to-net payroll cash disbursements for week of 8/23.  | 2.9  | \$ 360.00   | \$ 1,044.00           |
| Santambrogio, Juan   | JS       | Senior Manager | 24-Sep-13 | Cash Flow Forecasting | Review Debtor in Possession cash flow forecast to be provided to creditors   | 0.6  | \$ 650.00   | \$ 390.00             |
| Malhotra, Gaurav     | GM       | Principal      | 25-Sep-13 | Cash Flow Forecasting | Review of daily cash flow packet.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Messana, Megan A.    | MAM      | Manager        | 25-Sep-13 | Cash Flow Forecasting | Review payroll reports to identify potential data sources for payroll variance analysis  | 0.9  | \$ 360.00   | \$ 324.00             |
| Patel, Deven V.      | DVP      | Manager        | 25-Sep-13 | Cash Flow Forecasting | Review benefits invoices outstanding summary to assess potential cash impact   | 0.4  | \$ 485.00   | \$ 194.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 26-Sep-13 | Cash Flow Forecasting | Review accounts payable payment data by fund   | 2.5  | \$ 360.00   | \$ 900.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                               | Initials | Title          | Date      | Project Category      | Description  | Time         | Hourly Rate | Total Individual Fees |
|------------------------------------|----------|----------------|-----------|-----------------------|--|--------------|-------------|-----------------------|
| Jerneycic, Daniel J.               | DJJ      | Senior Manager | 26-Sep-13 | Cash Flow Forecasting | Review daily cash receipts and disbursement activity and summary report  | 1.2          | \$ 650.00   | \$ 780.00             |
| Malhotra, Gaurav                   | GM       | Principal      | 26-Sep-13 | Cash Flow Forecasting | Review of cashflow update process in connection w/request from J. Bonsall.   | 0.7          | \$ 800.00   | \$ 560.00             |
| Malhotra, Gaurav                   | GM       | Principal      | 26-Sep-13 | Cash Flow Forecasting | Review of due diligence questions prepared by Goldman Sachs.   | 0.8          | \$ 800.00   | \$ 640.00             |
| Messana, Megan A.                  | MAM      | Manager        | 26-Sep-13 | Cash Flow Forecasting | Analyze gross to net payroll calculations for the week of 8/23 to identify payroll-related cash flow for the general fund.           | 2.8          | \$ 360.00   | \$ 1,008.00           |
| Santambrogio, Juan                 | JS       | Senior Manager | 26-Sep-13 | Cash Flow Forecasting | Review Debtor in Possession cash flow forecast to be provided to creditors   | 0.9          | \$ 650.00   | \$ 585.00             |
| Malhotra, Gaurav                   | GM       | Principal      | 27-Sep-13 | Cash Flow Forecasting | Review of cash flow scenarios.   | 0.3          | \$ 800.00   | \$ 240.00             |
| Malhotra, Gaurav                   | GM       | Principal      | 27-Sep-13 | Cash Flow Forecasting | Review of questions related to DIP due diligence items.  | 0.4          | \$ 800.00   | \$ 320.00             |
| Malhotra, Gaurav                   | GM       | Principal      | 27-Sep-13 | Cash Flow Forecasting | Participate in conference call with Barclays, Miller Buckfire regarding DIP due diligence questions.                                 | 1.0          | \$ 800.00   | \$ 800.00             |
| Santambrogio, Juan                 | JS       | Senior Manager | 27-Sep-13 | Cash Flow Forecasting | Review Debtor in Possession cash flow forecast to be provided to creditors   | 1.4          | \$ 650.00   | \$ 910.00             |
| Malhotra, Gaurav                   | GM       | Principal      | 30-Sep-13 | Cash Flow Forecasting | Participate in conference call with G. Tedder in connection w/Federal shutdown.  | 0.4          | \$ 800.00   | \$ 320.00             |
| Malhotra, Gaurav                   | GM       | Principal      | 30-Sep-13 | Cash Flow Forecasting | Review of cash flow information in connection w/questions on DIP due diligence.  | 0.8          | \$ 800.00   | \$ 640.00             |
| Malhotra, Gaurav                   | GM       | Principal      | 30-Sep-13 | Cash Flow Forecasting | Review of cash flow forecast under DIP & No DIP scenarios for reporting under FSA.   | 1.3          | \$ 800.00   | \$ 1,040.00           |
| Messana, Megan A.                  | MAM      | Manager        | 30-Sep-13 | Cash Flow Forecasting | Review the State of Michigan tax withholding payment wires to understand the monthly flow of funds for more precise forecasting.     | 1.8          | \$ 360.00   | \$ 648.00             |
| <b>Cash Flow Forecasting Total</b> |          |                |           |                       |  | <b>107.9</b> | <b>\$</b>   | <b>\$ 60,496.00</b>   |
| Jerneycic, Daniel J.               | DJJ      | Senior Manager | 3-Sep-13  | Cash Flow Reporting   | Update daily cash reporting packet with actual activity  | 1.4          | \$ 650.00   | \$ 910.00             |
| Jerneycic, Daniel J.               | DJJ      | Senior Manager | 4-Sep-13  | Cash Flow Reporting   | Update daily cash reporting packet with actual activity  | 0.7          | \$ 650.00   | \$ 455.00             |
| Patel, Deven V.                    | DVP      | Manager        | 4-Sep-13  | Cash Flow Reporting   | Participate in meeting with S. Karwande regarding data requests from the Public Lighting Authority regarding EM Order 6 and 14       | 1.7          | \$ 485.00   | \$ 824.50             |
| Jerneycic, Daniel J.               | DJJ      | Senior Manager | 4-Sep-13  | Cash Flow Reporting   | Participate in meeting with management J. Bonsall (COD) to discuss vendor issues and cash position                                   | 0.3          | \$ 650.00   | \$ 195.00             |
| Bugden, Nicholas R.                | NRB      | Senior         | 5-Sep-13  | Cash Flow Reporting   | Prepare prior day cash actuals   | 2.1          | \$ 360.00   | \$ 756.00             |
| Bugden, Nicholas R.                | NRB      | Senior         | 5-Sep-13  | Cash Flow Reporting   | Prepare daily General Fund cash flow deliverable   | 1.2          | \$ 360.00   | \$ 432.00             |
| Jerneycic, Daniel J.               | DJJ      | Senior Manager | 5-Sep-13  | Cash Flow Reporting   | Update daily cash reporting packet with actual activity  | 0.6          | \$ 650.00   | \$ 390.00             |
| Malhotra, Gaurav                   | GM       | Principal      | 5-Sep-13  | Cash Flow Reporting   | Review of cash information dashboard.  | 0.8          | \$ 800.00   | \$ 640.00             |
| Malhotra, Gaurav                   | GM       | Principal      | 5-Sep-13  | Cash Flow Reporting   | Review of cash information related to miscellaneous receipts & disbursements.  | 1.1          | \$ 800.00   | \$ 880.00             |
| Patel, Deven V.                    | DVP      | Manager        | 5-Sep-13  | Cash Flow Reporting   | Review cash position summary prepared by Detroit Water Sewer Department  | 0.8          | \$ 485.00   | \$ 388.00             |
| Patel, Deven V.                    | DVP      | Manager        | 5-Sep-13  | Cash Flow Reporting   | Prepare daily cash pack for J. Bonsall (COD)   | 1.3          | \$ 485.00   | \$ 630.50             |
| Patel, Deven V.                    | DVP      | Manager        | 5-Sep-13  | Cash Flow Reporting   | Review daily cash pack for J. Bonsall (COD)  | 0.5          | \$ 485.00   | \$ 242.50             |
| Bugden, Nicholas R.                | NRB      | Senior         | 6-Sep-13  | Cash Flow Reporting   | Prepare prior day cash flow activity report  | 1.7          | \$ 360.00   | \$ 612.00             |
| Bugden, Nicholas R.                | NRB      | Senior         | 6-Sep-13  | Cash Flow Reporting   | Prepare daily General Fund cash flow deliverable   | 1.2          | \$ 360.00   | \$ 432.00             |
| Malhotra, Gaurav                   | GM       | Principal      | 6-Sep-13  | Cash Flow Reporting   | Participate in conference call with T. Saxton (Treasury) & A. Dillion (Treasury) regarding DIP Forecast.                             | 0.7          | \$ 800.00   | \$ 560.00             |
| Patel, Deven V.                    | DVP      | Manager        | 6-Sep-13  | Cash Flow Reporting   | Review daily cash pack for J. Bonsall (COD)  | 0.6          | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.                    | DVP      | Manager        | 6-Sep-13  | Cash Flow Reporting   | Review summary of outstanding benefits invoices  | 0.9          | \$ 485.00   | \$ 436.50             |
| Pickering, Ben                     | BP       | Principal      | 6-Sep-13  | Cash Flow Reporting   | Review disbursement process.   | 0.3          | \$ 800.00   | \$ 240.00             |
| Messana, Megan A.                  | MAM      | Manager        | 6-Sep-13  | Cash Flow Reporting   | Meet with M. Jamison (COD) to discuss current status of the payroll process.   | 0.2          | \$ 360.00   | \$ 72.00              |
| Pickering, Ben                     | BP       | Principal      | 6-Sep-13  | Cash Flow Reporting   | Participate in meeting with J.Bonsall (COD) regarding accounts payable aged trial balance and additional information to be included. | 0.4          | \$ 800.00   | \$ 320.00             |
| Bugden, Nicholas R.                | NRB      | Senior         | 9-Sep-13  | Cash Flow Reporting   | Prepare prior day cash flow activity report  | 1.5          | \$ 360.00   | \$ 540.00             |
| Bugden, Nicholas R.                | NRB      | Senior         | 9-Sep-13  | Cash Flow Reporting   | Prepare daily General Fund cash flow deliverable   | 1.2          | \$ 360.00   | \$ 432.00             |
| Jerneycic, Daniel J.               | DJJ      | Senior Manager | 9-Sep-13  | Cash Flow Reporting   | Analyze prior week cash flow activity  | 0.4          | \$ 650.00   | \$ 260.00             |
| Jerneycic, Daniel J.               | DJJ      | Senior Manager | 9-Sep-13  | Cash Flow Reporting   | Prepare weekly cash variance analysis and daily cash activity packet   | 1.2          | \$ 650.00   | \$ 780.00             |
| Patel, Deven V.                    | DVP      | Manager        | 9-Sep-13  | Cash Flow Reporting   | Prepare summary of restriction category and definition for City wide cash accounts   | 0.9          | \$ 485.00   | \$ 436.50             |
| Patel, Deven V.                    | DVP      | Manager        | 9-Sep-13  | Cash Flow Reporting   | Prepare summary of restriction category and definition for City wide investment accounts   | 1.6          | \$ 485.00   | \$ 776.00             |
| Patel, Deven V.                    | DVP      | Manager        | 9-Sep-13  | Cash Flow Reporting   | Review prior week cash activity and variance report  | 0.4          | \$ 485.00   | \$ 194.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category    | Description   | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|---------------------|---|------|-------------|-----------------------|
| Patel, Deven V.      | DVP      | Manager        | 9-Sep-13  | Cash Flow Reporting | Analyze cash 06/28 cash dashboard for posting to data room  | 0.6  | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.      | DVP      | Manager        | 9-Sep-13  | Cash Flow Reporting | Prepare 06-28-13 cash dashboard including associated account detail   | 1.9  | \$ 485.00   | \$ 921.50             |
| Patel, Deven V.      | DVP      | Manager        | 9-Sep-13  | Cash Flow Reporting | Prepare 07-28-13 cash dashboard   | 0.5  | \$ 485.00   | \$ 242.50             |
| Patel, Deven V.      | DVP      | Manager        | 9-Sep-13  | Cash Flow Reporting | Prepare 08-03-13 cash dashboard and associated account details  | 1.1  | \$ 485.00   | \$ 533.50             |
| Patel, Deven V.      | DVP      | Manager        | 9-Sep-13  | Cash Flow Reporting | Review miscellaneous receipts sub-schedule to identify open items to roll into cash forecast  | 0.4  | \$ 485.00   | \$ 194.00             |
| Patel, Deven V.      | DVP      | Manager        | 9-Sep-13  | Cash Flow Reporting | Analyze prior week accounts payable for high value vendor disbursements to add to cash actuals records  | 0.3  | \$ 485.00   | \$ 145.50             |
| Patel, Deven V.      | DVP      | Manager        | 9-Sep-13  | Cash Flow Reporting | Prepare for meeting with J. Bonsall (COD) and C. Johnson (COD) to discuss account consolidation plan  | 0.3  | \$ 485.00   | \$ 145.50             |
| Patel, Deven V.      | DVP      | Manager        | 9-Sep-13  | Cash Flow Reporting | Participate in meeting with J. Bonsall (COD) and C. Johnson (COD) to discuss account consolidation plan   | 0.4  | \$ 485.00   | \$ 194.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 10-Sep-13 | Cash Flow Reporting | Prepare prior day cash flow activity report   | 1.5  | \$ 360.00   | \$ 540.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 10-Sep-13 | Cash Flow Reporting | Prepare daily General Fund cash flow deliverable  | 1.2  | \$ 360.00   | \$ 432.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 10-Sep-13 | Cash Flow Reporting | Review the cash dashboard report for August 23, 2013 for accuracy to be able to answer questions from management and creditors                      | 0.6  | \$ 650.00   | \$ 390.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 10-Sep-13 | Cash Flow Reporting | Review daily cash packet for accuracy in order to be able to answer questions from management   | 0.6  | \$ 650.00   | \$ 390.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 10-Sep-13 | Cash Flow Reporting | Prepare monthly cash variance report for August actual information  | 1.3  | \$ 650.00   | \$ 845.00             |
| Patel, Deven V.      | DVP      | Manager        | 10-Sep-13 | Cash Flow Reporting | Review July and August 2013 cash dashboards to make necessary updates   | 1.7  | \$ 485.00   | \$ 824.50             |
| Patel, Deven V.      | DVP      | Manager        | 10-Sep-13 | Cash Flow Reporting | Participate in call with creditors regarding 13-week cash flow forecast   | 0.4  | \$ 485.00   | \$ 194.00             |
| Patel, Deven V.      | DVP      | Manager        | 10-Sep-13 | Cash Flow Reporting | Summarize historical material related to benefits reserve account   | 0.8  | \$ 485.00   | \$ 388.00             |
| Patel, Deven V.      | DVP      | Manager        | 10-Sep-13 | Cash Flow Reporting | Review daily cash packet based on prior days cash movements   | 0.5  | \$ 485.00   | \$ 242.50             |
| Patel, Deven V.      | DVP      | Manager        | 10-Sep-13 | Cash Flow Reporting | Participate in call with B. Sedlak (Jones Day) regarding PLA  | 0.4  | \$ 485.00   | \$ 194.00             |
| Patel, Deven V.      | DVP      | Manager        | 10-Sep-13 | Cash Flow Reporting | Review daily cash pack based on prior days cash movements (continued)   | 0.6  | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.      | DVP      | Manager        | 10-Sep-13 | Cash Flow Reporting | Prepare updates for work in process and follow up on open items   | 0.3  | \$ 485.00   | \$ 145.50             |
| Patel, Deven V.      | DVP      | Manager        | 10-Sep-13 | Cash Flow Reporting | Analyze Detroit Water Sewer Department cash balances versus cash dashboards to assess redundancies and account closures                             | 1.0  | \$ 485.00   | \$ 485.00             |
| Calboreanu, Iosif    | IC       | Manager        | 10-Sep-13 | Cash Flow Reporting | Review/ask questions with various members of the EY team the cash disbursements files   | 1.2  | \$ 485.00   | \$ 582.00             |
| Forrest, Chelsea     | CF       | Staff          | 10-Sep-13 | Cash Flow Reporting | Compare disbursements file with N. Bugden (EY) to ensure quality of files from COD  | 1.5  | \$ 185.00   | \$ 277.50             |
| Bugden, Nicholas R.  | NRB      | Senior         | 11-Sep-13 | Cash Flow Reporting | Prepare prior day cash flow activity report   | 1.5  | \$ 360.00   | \$ 540.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 11-Sep-13 | Cash Flow Reporting | Prepare daily General Fund cash flow deliverable  | 1.2  | \$ 360.00   | \$ 432.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 11-Sep-13 | Cash Flow Reporting | Analyze daily cash activity packet based on prior days cash movements in order to be able to answer management questions pertaining to cash changes | 0.5  | \$ 650.00   | \$ 325.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 11-Sep-13 | Cash Flow Reporting | Prepare monthly cash variance report for August actual information  | 1.1  | \$ 650.00   | \$ 715.00             |
| Malhotra, Gaurav     | GM       | Principal      | 11-Sep-13 | Cash Flow Reporting | Review of cash variance report.   | 0.9  | \$ 800.00   | \$ 720.00             |
| Patel, Deven V.      | DVP      | Manager        | 11-Sep-13 | Cash Flow Reporting | Prepare for call with B. Erens (Jones Day) to discuss cash overview   | 0.8  | \$ 485.00   | \$ 388.00             |
| Patel, Deven V.      | DVP      | Manager        | 11-Sep-13 | Cash Flow Reporting | Prepare summary of casino collateral account daily balances   | 0.6  | \$ 485.00   | \$ 291.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 11-Sep-13 | Cash Flow Reporting | Review cash flow variance report for the month of August to be provided to creditors  | 0.6  | \$ 650.00   | \$ 390.00             |
| Pickering, Ben       | BP       | Principal      | 11-Sep-13 | Cash Flow Reporting | Participate in telephone discussion with D.Jerneycic (EY) regarding cash reporting requirements.  | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben       | BP       | Principal      | 11-Sep-13 | Cash Flow Reporting | Participate in telephone discussion with D.Patel (EY) regarding cash report and analysis requirements.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben       | BP       | Principal      | 11-Sep-13 | Cash Flow Reporting | Participate in telephone discussion with D.Saldanha (EY) regarding fund balances and cash reporting.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben       | BP       | Principal      | 11-Sep-13 | Cash Flow Reporting | Participate in telephone discussion with J.Bonsall (COD) regarding cash reporting and amendments.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Patel, Deven V.      | DVP      | Manager        | 11-Sep-13 | Cash Flow Reporting | Participate in meeting with D. Capobres (COD) to discuss historical enterprise fund pension contributions   | 0.6  | \$ 485.00   | \$ 291.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 12-Sep-13 | Cash Flow Reporting | Prepare prior day cash flow activity report   | 1.1  | \$ 360.00   | \$ 396.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 12-Sep-13 | Cash Flow Reporting | Prepare daily General Fund cash flow deliverable  | 0.9  | \$ 360.00   | \$ 324.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 12-Sep-13 | Cash Flow Reporting | Analyze daily cash activity packet based on prior days cash movements in order to be able to answer managements questions                           | 0.5  | \$ 650.00   | \$ 325.00             |
| Malhotra, Gaurav     | GM       | Principal      | 12-Sep-13 | Cash Flow Reporting | Review of draft variance report for cash flows.   | 0.2  | \$ 800.00   | \$ 160.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category    | Description  | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|---------------------|--|------|-------------|-----------------------|
| Patel, Deven V.      | DVP      | Manager        | 12-Sep-13 | Cash Flow Reporting | Review benefits data to understand level of past due payments to providers   | 0.3  | \$ 485.00   | \$ 145.50             |
| Patel, Deven V.      | DVP      | Manager        | 12-Sep-13 | Cash Flow Reporting | Prepare cash dashboard for B. Erens (Jones Day)  | 0.9  | \$ 485.00   | \$ 436.50             |
| Patel, Deven V.      | DVP      | Manager        | 12-Sep-13 | Cash Flow Reporting | Review final version of cash dashboard for B. Erens (Jones Day)  | 0.6  | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.      | DVP      | Manager        | 12-Sep-13 | Cash Flow Reporting | Review federal payroll with holding to assess flow of funds  | 0.8  | \$ 485.00   | \$ 388.00             |
| Patel, Deven V.      | DVP      | Manager        | 12-Sep-13 | Cash Flow Reporting | Prepare updates to benefits cash forecast.   | 0.8  | \$ 485.00   | \$ 388.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 13-Sep-13 | Cash Flow Reporting | Prepare prior day cash flow activity report  | 1.2  | \$ 360.00   | \$ 432.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 13-Sep-13 | Cash Flow Reporting | Prepare daily General Fund cash flow deliverable   | 1.2  | \$ 360.00   | \$ 432.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 13-Sep-13 | Cash Flow Reporting | Analyze daily cash activity packet based on prior days cash movements in order to be able to answer management questions pertaining to cash changes      | 0.8  | \$ 650.00   | \$ 520.00             |
| Patel, Deven V.      | DVP      | Manager        | 13-Sep-13 | Cash Flow Reporting | Review Daily Cash Pack for J. Bonsall (COD)  | 0.3  | \$ 485.00   | \$ 145.50             |
| Bugden, Nicholas R.  | NRB      | Senior         | 16-Sep-13 | Cash Flow Reporting | Prepare prior day cash flow activity report  | 2.1  | \$ 360.00   | \$ 756.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 16-Sep-13 | Cash Flow Reporting | Prepare daily General Fund cash flow deliverable   | 1.2  | \$ 360.00   | \$ 432.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 16-Sep-13 | Cash Flow Reporting | Analyze daily cash receipts and disbursements activity based on prior days cash activity, in order to be able to answer questions posed by management    | 1.1  | \$ 650.00   | \$ 715.00             |
| Malhotra, Gaurav     | GM       | Principal      | 16-Sep-13 | Cash Flow Reporting | Review of cash flow scenarios.   | 1.3  | \$ 800.00   | \$ 1,040.00           |
| Patel, Deven V.      | DVP      | Manager        | 16-Sep-13 | Cash Flow Reporting | Review prior week cash actuals   | 0.6  | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.      | DVP      | Manager        | 16-Sep-13 | Cash Flow Reporting | Prepare update to cash dashboard working documents   | 0.4  | \$ 485.00   | \$ 194.00             |
| Patel, Deven V.      | DVP      | Manager        | 16-Sep-13 | Cash Flow Reporting | Review cash dashboard update.  | 0.6  | \$ 485.00   | \$ 291.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 17-Sep-13 | Cash Flow Reporting | Participate in meeting with Finance to discuss Treasury Cash Management tracking status  | 1.8  | \$ 360.00   | \$ 648.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 17-Sep-13 | Cash Flow Reporting | Prepare prior day cash flow activity report  | 1.8  | \$ 360.00   | \$ 648.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 17-Sep-13 | Cash Flow Reporting | Prepare daily General Fund cash flow deliverable   | 1.1  | \$ 360.00   | \$ 396.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 17-Sep-13 | Cash Flow Reporting | Analyze daily cash receipts and disbursements activity based on prior days cash activity, in order to be able to answer questions posed by management    | 0.8  | \$ 650.00   | \$ 520.00             |
| Malhotra, Gaurav     | GM       | Principal      | 17-Sep-13 | Cash Flow Reporting | Review of daily cash flow packet   | 0.3  | \$ 800.00   | \$ 240.00             |
| Malhotra, Gaurav     | GM       | Principal      | 17-Sep-13 | Cash Flow Reporting | Review of other receipts activity in cash flow report  | 0.7  | \$ 800.00   | \$ 560.00             |
| Malhotra, Gaurav     | GM       | Principal      | 17-Sep-13 | Cash Flow Reporting | Review of demonstrative cash flow charts   | 1.3  | \$ 800.00   | \$ 1,040.00           |
| Patel, Deven V.      | DVP      | Manager        | 17-Sep-13 | Cash Flow Reporting | Prepare cash receipts detail for discussion regarding actual receipts and disbursements for July and August 2013   | 0.6  | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.      | DVP      | Manager        | 17-Sep-13 | Cash Flow Reporting | Prepare for meeting with L. Duncan (COD) regarding transition of accounts to Treasury Cash Management module   | 0.3  | \$ 485.00   | \$ 145.50             |
| Patel, Deven V.      | DVP      | Manager        | 17-Sep-13 | Cash Flow Reporting | Review Accounts payable and miscellaneous disbursements sub-schedule   | 0.3  | \$ 485.00   | \$ 145.50             |
| Patel, Deven V.      | DVP      | Manager        | 17-Sep-13 | Cash Flow Reporting | Review daily cash pack for J. Bonsall (COD)  | 0.2  | \$ 485.00   | \$ 97.00              |
| Patel, Deven V.      | DVP      | Manager        | 17-Sep-13 | Cash Flow Reporting | Prepare FY13 and FY14 to date other receipts detailed summary report for year over year variance analysis  | 1.3  | \$ 485.00   | \$ 630.50             |
| Bugden, Nicholas R.  | NRB      | Senior         | 18-Sep-13 | Cash Flow Reporting | Prepare prior day cash flow activity report  | 1.9  | \$ 360.00   | \$ 684.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 18-Sep-13 | Cash Flow Reporting | Prepare daily General Fund cash flow deliverable   | 1.6  | \$ 360.00   | \$ 576.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 18-Sep-13 | Cash Flow Reporting | Analyze daily cash receipts and disbursements activity based on prior days cash activity, in order to be able to answer questions posed by management    | 0.6  | \$ 650.00   | \$ 390.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 18-Sep-13 | Cash Flow Reporting | Prepare revised cash flow variance report for August 2013  | 1.2  | \$ 650.00   | \$ 780.00             |
| Malhotra, Gaurav     | GM       | Principal      | 18-Sep-13 | Cash Flow Reporting | Review of cash variance report for the month of August   | 1.1  | \$ 800.00   | \$ 880.00             |
| Patel, Deven V.      | DVP      | Manager        | 18-Sep-13 | Cash Flow Reporting | Review debt related and loan wire payment schedule prepared by debt management group (COD)   | 0.4  | \$ 485.00   | \$ 194.00             |
| Patel, Deven V.      | DVP      | Manager        | 18-Sep-13 | Cash Flow Reporting | Prepare other receipts summary for FY13 and FY14 to date   | 1.1  | \$ 485.00   | \$ 533.50             |
| Santambrogio, Juan   | JS       | Senior Manager | 18-Sep-13 | Cash Flow Reporting | Review Detroit Water & Sewer Department cash dashboard   | 0.4  | \$ 650.00   | \$ 260.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 18-Sep-13 | Cash Flow Reporting | Analyze detailed information of miscellaneous receipts for fiscal years 2013 and 2014 to understand actual cash flow trends to be applied to projections | 0.5  | \$ 650.00   | \$ 325.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 18-Sep-13 | Cash Flow Reporting | Review August cash flow variance report to be posted in the data room  | 0.6  | \$ 650.00   | \$ 390.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 18-Sep-13 | Cash Flow Reporting | Review charges and disbursements related to benefits funds   | 0.6  | \$ 650.00   | \$ 390.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 19-Sep-13 | Cash Flow Reporting | Prepare prior day cash flow activity report  | 1.5  | \$ 360.00   | \$ 540.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 19-Sep-13 | Cash Flow Reporting | Prepare daily General Fund cash flow deliverable   | 1.2  | \$ 360.00   | \$ 432.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category    | Description   | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|---------------------|---|------|-------------|-----------------------|
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 19-Sep-13 | Cash Flow Reporting | Analyze daily cash receipts and disbursements activity based on prior days cash activity, in order to be able to answer questions posed by management     | 0.6  | \$ 650.00   | \$ 390.00             |
| Malhotra, Gaurav     | GM       | Principal      | 19-Sep-13 | Cash Flow Reporting | review of cash variance report for the month of August  | 1.1  | \$ 800.00   | \$ 880.00             |
| Malhotra, Gaurav     | GM       | Principal      | 19-Sep-13 | Cash Flow Reporting | Review of cash flow reports in connection with eligibility deposition   | 2.1  | \$ 800.00   | \$ 1,680.00           |
| Santambrogio, Juan   | JS       | Senior Manager | 19-Sep-13 | Cash Flow Reporting | Participate in meeting with Detroit Water and Sewer Department to discuss reporting of cash balances  | 0.8  | \$ 650.00   | \$ 520.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 19-Sep-13 | Cash Flow Reporting | Participate in meeting with J. Bonsall (COD) to discuss August 2013 cash flow variance report   | 0.7  | \$ 650.00   | \$ 455.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 19-Sep-13 | Cash Flow Reporting | Participate in meeting with M. Jamison (COD) to discuss payroll items paid via accounts payable process   | 0.7  | \$ 650.00   | \$ 455.00             |
| Messana, Megan A.    | MAM      | Manager        | 19-Sep-13 | Cash Flow Reporting | Participate in meeting with L. Schuster (COD) from the Paymaster department to understand the payroll garnishment data flowing through accounts payable . | 0.4  | \$ 360.00   | \$ 144.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 20-Sep-13 | Cash Flow Reporting | Prepare prior day cash flow activity report   | 1.3  | \$ 360.00   | \$ 468.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 20-Sep-13 | Cash Flow Reporting | Prepare daily General Fund cash flow deliverable  | 1.1  | \$ 360.00   | \$ 396.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 20-Sep-13 | Cash Flow Reporting | Analyze daily cash receipts and disbursements activity based on prior days cash activity, in order to be able to answer questions posed by management     | 1.5  | \$ 650.00   | \$ 975.00             |
| Patel, Deven V.      | DVP      | Manager        | 20-Sep-13 | Cash Flow Reporting | Prepare June - September BCBS billing summary   | 0.5  | \$ 485.00   | \$ 242.50             |
| Patel, Deven V.      | DVP      | Manager        | 20-Sep-13 | Cash Flow Reporting | Review and provide update comments on daily cash flow pack for variances and 13-week forecast   | 0.5  | \$ 485.00   | \$ 242.50             |
| Patel, Deven V.      | DVP      | Manager        | 20-Sep-13 | Cash Flow Reporting | Prepare for call with L. Duncan (COD) and R. Vanapalli (COD) to discuss technical transition of accounts to TCM   | 0.3  | \$ 485.00   | \$ 145.50             |
| Patel, Deven V.      | DVP      | Manager        | 20-Sep-13 | Cash Flow Reporting | Review daily cash pack for J. Bonsall (COD)   | 0.6  | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.      | DVP      | Manager        | 20-Sep-13 | Cash Flow Reporting | Review cash dashboard for week ending 09/13   | 0.5  | \$ 485.00   | \$ 242.50             |
| Bugden, Nicholas R.  | NRB      | Senior         | 23-Sep-13 | Cash Flow Reporting | Prepare prior day cash flow activity report   | 1.9  | \$ 360.00   | \$ 684.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 23-Sep-13 | Cash Flow Reporting | Prepare daily General Fund cash flow deliverable  | 1.6  | \$ 360.00   | \$ 576.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 23-Sep-13 | Cash Flow Reporting | Prepare revised weekly cash reporting to include supporting schedules for receipt and disbursement activity   | 1.3  | \$ 650.00   | \$ 845.00             |
| Patel, Deven V.      | DVP      | Manager        | 23-Sep-13 | Cash Flow Reporting | Review daily cash file for J. Bonsall (COD)   | 0.5  | \$ 485.00   | \$ 242.50             |
| Patel, Deven V.      | DVP      | Manager        | 23-Sep-13 | Cash Flow Reporting | Review proposed property tax distributions provided by treasury   | 0.6  | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.      | DVP      | Manager        | 23-Sep-13 | Cash Flow Reporting | Review Summary of cash accounts prepared by treasury  | 0.6  | \$ 485.00   | \$ 291.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 23-Sep-13 | Cash Flow Reporting | Review daily cash reporting to comply with J Bonsall's (COD) request for detailed information   | 0.6  | \$ 650.00   | \$ 390.00             |
| Messana, Megan A.    | MAM      | Manager        | 23-Sep-13 | Cash Flow Reporting | Participate in meeting with C. Ladson (COD) to review the third party payroll items flowing through accounts payable .                                    | 0.4  | \$ 360.00   | \$ 144.00             |
| Patel, Deven V.      | DVP      | Manager        | 23-Sep-13 | Cash Flow Reporting | Participate in meeting with C. Ladson (COD) and M. Messana regarding payroll third party payments   | 0.6  | \$ 485.00   | \$ 291.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 24-Sep-13 | Cash Flow Reporting | Prepare tracking sheet for CFO requests on cash   | 2.1  | \$ 360.00   | \$ 756.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 24-Sep-13 | Cash Flow Reporting | Prepare revised August 2013 actual cash flow variance report  | 0.7  | \$ 650.00   | \$ 455.00             |
| Patel, Deven V.      | DVP      | Manager        | 24-Sep-13 | Cash Flow Reporting | Review property tax distribution prepared by R. Dennaoui (COD)  | 0.6  | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.      | DVP      | Manager        | 24-Sep-13 | Cash Flow Reporting | Prepare daily cash file for J. Bonsall. Including refresh of forecast   | 2.2  | \$ 485.00   | \$ 1,067.00           |
| Patel, Deven V.      | DVP      | Manager        | 24-Sep-13 | Cash Flow Reporting | Prepare US Bank casino escrow data for Jones Day  | 0.5  | \$ 485.00   | \$ 242.50             |
| Patel, Deven V.      | DVP      | Manager        | 24-Sep-13 | Cash Flow Reporting | Analyze bank account information versus Treasury Cash Management data output to reconcile data and request missing information                            | 2.2  | \$ 485.00   | \$ 1,067.00           |
| Santambrogio, Juan   | JS       | Senior Manager | 24-Sep-13 | Cash Flow Reporting | Prepare response to request from Emergency Manager office regarding grant reporting   | 0.6  | \$ 650.00   | \$ 390.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 24-Sep-13 | Cash Flow Reporting | Review daily cash reporting to comply with J Bonsall's (COD) request for detailed information   | 0.7  | \$ 650.00   | \$ 455.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 24-Sep-13 | Cash Flow Reporting | Communicate with Finance regarding cash payment on behalf of Detroit Department of Transportation   | 0.5  | \$ 360.00   | \$ 180.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 25-Sep-13 | Cash Flow Reporting | Review bank account consolidation summary report  | 0.5  | \$ 650.00   | \$ 325.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 25-Sep-13 | Cash Flow Reporting | Prepare workplan for providing cash reporting as requested by J. Bonsall (COD)  | 1.2  | \$ 650.00   | \$ 780.00             |
| Patel, Deven V.      | DVP      | Manager        | 25-Sep-13 | Cash Flow Reporting | Prepare daily cash pack for J. Bonsall (COD)  | 1.5  | \$ 485.00   | \$ 727.50             |
| Patel, Deven V.      | DVP      | Manager        | 25-Sep-13 | Cash Flow Reporting | Review daily cash pack for J. Bonsall (COD)   | 0.3  | \$ 485.00   | \$ 145.50             |
| Patel, Deven V.      | DVP      | Manager        | 25-Sep-13 | Cash Flow Reporting | Prepare revisions to benefits invoices outstanding summary  | 0.4  | \$ 485.00   | \$ 194.00             |
| Patel, Deven V.      | DVP      | Manager        | 25-Sep-13 | Cash Flow Reporting | Review revised bank account list provided by A. Redmond (COD)   | 0.3  | \$ 485.00   | \$ 145.50             |



Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                             | Initials | Title          | Date      | Project Category    | Description  | Time         | Hourly Rate | Total Individual Fees |
|----------------------------------|----------|----------------|-----------|---------------------|--|--------------|-------------|-----------------------|
| Patel, Deven V.                  | DVP      | Manager        | 26-Sep-13 | Cash Flow Reporting | Review daily cash pack for J. Bonsall (COD)  | 0.6          | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.                  | DVP      | Manager        | 26-Sep-13 | Cash Flow Reporting | Review cash reporting plan based on requests from J. Bonsall (COD)   | 0.7          | \$ 485.00   | \$ 339.50             |
| Patel, Deven V.                  | DVP      | Manager        | 26-Sep-13 | Cash Flow Reporting | Participate in meeting with M. Dube (State of Michigan) to discuss proposed new cash deposit ticket numbers  | 0.9          | \$ 485.00   | \$ 436.50             |
| Bugden, Nicholas R.              | NRB      | Senior         | 27-Sep-13 | Cash Flow Reporting | Prepare prior day cash flow activity report  | 1.5          | \$ 360.00   | \$ 540.00             |
| Bugden, Nicholas R.              | NRB      | Senior         | 27-Sep-13 | Cash Flow Reporting | Prepare daily General Fund cash flow deliverable   | 1.3          | \$ 360.00   | \$ 468.00             |
| Patel, Deven V.                  | DVP      | Manager        | 27-Sep-13 | Cash Flow Reporting | Prepare communication regarding transition of accounts to the Treasury Cash Management system  | 0.4          | \$ 485.00   | \$ 194.00             |
| Patel, Deven V.                  | DVP      | Manager        | 27-Sep-13 | Cash Flow Reporting | Review daily cash pack for J. Bonsall (COD)  | 0.5          | \$ 485.00   | \$ 242.50             |
| Patel, Deven V.                  | DVP      | Manager        | 27-Sep-13 | Cash Flow Reporting | Prepare daily cash pack revisions  | 0.6          | \$ 485.00   | \$ 291.00             |
| Bugden, Nicholas R.              | NRB      | Senior         | 30-Sep-13 | Cash Flow Reporting | Prepare prior day cash flow activity report  | 1.9          | \$ 360.00   | \$ 684.00             |
| Bugden, Nicholas R.              | NRB      | Senior         | 30-Sep-13 | Cash Flow Reporting | Prepare daily General Fund cash flow deliverable   | 1.1          | \$ 360.00   | \$ 396.00             |
| Malhotra, Gaurav                 | GM       | Principal      | 30-Sep-13 | Cash Flow Reporting | Review of cash dashboard as of June 28, 2013.  | 0.9          | \$ 800.00   | \$ 720.00             |
| Patel, Deven V.                  | DVP      | Manager        | 30-Sep-13 | Cash Flow Reporting | Review daily cash report for J. Bonsall (COD)  | 0.3          | \$ 485.00   | \$ 145.50             |
| Santambrogio, Juan               | JS       | Senior Manager | 30-Sep-13 | Cash Flow Reporting | Review cash flow report to be submitted as part of Financial Stability Agreement reporting   | 0.6          | \$ 650.00   | \$ 390.00             |
| <b>Cash Flow Reporting Total</b> |          |                |           |                     |  | <b>139.8</b> | <b>\$</b>   | <b>\$ 70,145.00</b>   |
| Jerneycic, Daniel J.             | DJJ      | Senior Manager | 3-Sep-13  | Cash Monitoring     | Analyze actual daily cash activity and transactions based on prior day's cash activity in order to be able to respond to management's questions  | 0.5          | \$ 650.00   | \$ 325.00             |
| Lee, Edna                        | EL       | Senior Manager | 3-Sep-13  | Cash Monitoring     | Reconcile weekly preliminary check run to actuals.   | 1.4          | \$ 650.00   | \$ 910.00             |
| Lee, Edna                        | EL       | Senior Manager | 3-Sep-13  | Cash Monitoring     | Reconcile cash disbursements to weekly forecast reporting.   | 1.4          | \$ 650.00   | \$ 910.00             |
| Patel, Deven V.                  | DVP      | Manager        | 3-Sep-13  | Cash Monitoring     | Prepare Casino receipts summary to confirm continued flow of cash to hold-back accounts  | 0.6          | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.                  | DVP      | Manager        | 3-Sep-13  | Cash Monitoring     | Review benefits analysis to understand level of past due expenses  | 0.8          | \$ 485.00   | \$ 388.00             |
| Patel, Deven V.                  | DVP      | Manager        | 3-Sep-13  | Cash Monitoring     | Prepare daily cash pack for J. Bonsall (COD)   | 1.6          | \$ 485.00   | \$ 776.00             |
| Patel, Deven V.                  | DVP      | Manager        | 3-Sep-13  | Cash Monitoring     | Review FY 2012-13 benefits allocation table for outstanding balances   | 1.2          | \$ 485.00   | \$ 582.00             |
| Patel, Deven V.                  | DVP      | Manager        | 3-Sep-13  | Cash Monitoring     | Prepare documents related to City of Detroit escrow cash related to COBO Hall  | 0.4          | \$ 485.00   | \$ 194.00             |
| Patel, Deven V.                  | DVP      | Manager        | 3-Sep-13  | Cash Monitoring     | Review daily cash pack for J. Bonsall (COD)  | 0.3          | \$ 485.00   | \$ 145.50             |
| Pickering, Ben                   | BP       | Principal      | 3-Sep-13  | Cash Monitoring     | Review weekly accounts payable aged report   | 0.5          | \$ 800.00   | \$ 400.00             |
| Pickering, Ben                   | BP       | Principal      | 3-Sep-13  | Cash Monitoring     | Review information pertaining to wiring instructions for critical vendor.  | 0.3          | \$ 800.00   | \$ 240.00             |
| Santambrogio, Juan               | JS       | Senior Manager | 3-Sep-13  | Cash Monitoring     | Review cash flow forecast for purposes of DIP financing transaction  | 1.8          | \$ 650.00   | \$ 1,170.00           |
| Sarna, Shavi                     | SS       | Manager        | 3-Sep-13  | Cash Monitoring     | Analyze 9/6 proposed accounts payable check run files and make edits to identify critical vendors, pre vs post-petition and payments requiring payment support for J. Bonsall (COD) approval | 2.5          | \$ 485.00   | \$ 1,212.50           |
| Sarna, Shavi                     | SS       | Manager        | 3-Sep-13  | Cash Monitoring     | Update 9/6 proposed accounts payable check run files based on meeting with departments to review payment support   | 0.7          | \$ 485.00   | \$ 339.50             |
| Patel, Deven V.                  | DVP      | Manager        | 3-Sep-13  | Cash Monitoring     | Participate in call with T. Hoffman (Jones Day) to discuss restricted bank balances  | 0.3          | \$ 485.00   | \$ 145.50             |
| Jerneycic, Daniel J.             | DJJ      | Senior Manager | 4-Sep-13  | Cash Monitoring     | Analyze actual daily cash activity and transactions  | 0.5          | \$ 650.00   | \$ 325.00             |
| Jerneycic, Daniel J.             | DJJ      | Senior Manager | 4-Sep-13  | Cash Monitoring     | Analyze property tax collections report to determine accumulated amounts owed to other taxing authorities  | 1.2          | \$ 650.00   | \$ 780.00             |
| Lee, Edna                        | EL       | Senior Manager | 4-Sep-13  | Cash Monitoring     | Review weekly preliminary check run to ensure disbursements are in accordance with bankruptcy requirements and CFO's established protocols.  | 2.2          | \$ 650.00   | \$ 1,430.00           |
| Lee, Edna                        | EL       | Senior Manager | 4-Sep-13  | Cash Monitoring     | Prepare list of additional checks for weekly check run.  | 1.6          | \$ 650.00   | \$ 1,040.00           |
| Patel, Deven V.                  | DVP      | Manager        | 4-Sep-13  | Cash Monitoring     | Review daily cash pack for J. Bonsall (COD)  | 1.3          | \$ 485.00   | \$ 630.50             |
| Patel, Deven V.                  | DVP      | Manager        | 4-Sep-13  | Cash Monitoring     | Prepare documents for internal meeting regarding fee application   | 0.3          | \$ 485.00   | \$ 145.50             |
| Patel, Deven V.                  | DVP      | Manager        | 4-Sep-13  | Cash Monitoring     | Participate in meeting with E. Keelean (COD) to discuss availability of legal documentation regarding restricted cash  | 0.9          | \$ 485.00   | \$ 436.50             |
| Patel, Deven V.                  | DVP      | Manager        | 4-Sep-13  | Cash Monitoring     | Review cash position summary prepared by Detroit Water Sewer Department  | 2.4          | \$ 485.00   | \$ 1,164.00           |
| Pickering, Ben                   | BP       | Principal      | 4-Sep-13  | Cash Monitoring     | Review account reconciliation regarding Detroit Edison clearing account.   | 0.4          | \$ 800.00   | \$ 320.00             |
| Pickering, Ben                   | BP       | Principal      | 4-Sep-13  | Cash Monitoring     | Review daily cash reporting package.   | 0.3          | \$ 800.00   | \$ 240.00             |
| Sarna, Shavi                     | SS       | Manager        | 4-Sep-13  | Cash Monitoring     | Update 9/6 proposed accounts payable check run files based on discussions with departments to identify critical vendors and payments requiring payment support for J. Bonsall (COD) approval | 1.1          | \$ 485.00   | \$ 533.50             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date     | Project Category | Description  | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|----------|------------------|--|------|-------------|-----------------------|
| Sarna, Shavi         | SS       | Manager        | 4-Sep-13 | Cash Monitoring  | Update 9/6 proposed accounts payable check run files based on meeting with J. Bonsall (COD) and follow up discussions with departments   | 1.9  | \$ 485.00   | \$ 921.50             |
| Lee, Edna            | EL       | Senior Manager | 4-Sep-13 | Cash Monitoring  | Attend daily cash and vendor meeting with COD finance team.  | 0.4  | \$ 650.00   | \$ 260.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 5-Sep-13 | Cash Monitoring  | Prepare daily General Fund cash balances   | 1.1  | \$ 360.00   | \$ 396.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 5-Sep-13 | Cash Monitoring  | Prepare weekly Total City cash balances  | 1.6  | \$ 360.00   | \$ 576.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 5-Sep-13 | Cash Monitoring  | Analyze actual daily cash activity and transactions based on prior day's cash activity in order to be able to respond to management's questions  | 0.4  | \$ 650.00   | \$ 260.00             |
| Lee, Edna            | EL       | Senior Manager | 5-Sep-13 | Cash Monitoring  | Prepare list of additional checks for weekly check run.  | 0.5  | \$ 650.00   | \$ 325.00             |
| Patel, Deven V.      | DVP      | Manager        | 5-Sep-13 | Cash Monitoring  | Prepare summary of benefits fund for balance past requested by M. Jamison (COD)  | 2.5  | \$ 485.00   | \$ 1,212.50           |
| Pickering, Ben       | BP       | Principal      | 5-Sep-13 | Cash Monitoring  | Analyze accounts payable aged detail.  | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben       | BP       | Principal      | 5-Sep-13 | Cash Monitoring  | Review updated cash report.  | 0.4  | \$ 800.00   | \$ 320.00             |
| Sarna, Shavi         | SS       | Manager        | 5-Sep-13 | Cash Monitoring  | Analyze follow up support provided by Detroit Department of Transportation for critical vendor payments to be approved by J. Bonsall (COD) expected to be made 9/6   | 0.8  | \$ 485.00   | \$ 388.00             |
| Sarna, Shavi         | SS       | Manager        | 5-Sep-13 | Cash Monitoring  | Analyze follow up support provided by Municipal Parking Department for critical vendor payments to be approved by J. Bonsall (COD) expected to be made 9/6   | 1.1  | \$ 485.00   | \$ 533.50             |
| Lee, Edna            | EL       | Senior Manager | 5-Sep-13 | Cash Monitoring  | Participate in meeting with C. Lampkin (COD) regarding Detroit Edison wires and clearing account.  | 1.0  | \$ 650.00   | \$ 650.00             |
| Lee, Edna            | EL       | Senior Manager | 5-Sep-13 | Cash Monitoring  | Participate in meeting with T. Hutchison (COD) regarding Detroit Edison invoices in accounts payable and funding.  | 0.6  | \$ 650.00   | \$ 390.00             |
| Pickering, Ben       | BP       | Principal      | 5-Sep-13 | Cash Monitoring  | Attend daily cash and vendor meeting with J.Bonsall (COD) and numerous department representatives regarding vendor issues and cash management.   | 0.5  | \$ 800.00   | \$ 400.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 5-Sep-13 | Cash Monitoring  | Participate in conference call with Detroit Edison (J. Tompkins) regarding bank reconciliation assistance project  | 0.5  | \$ 650.00   | \$ 325.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 6-Sep-13 | Cash Monitoring  | Prepare preliminary list of Detroit Water Sewer Department accounts, including those without balance information   | 0.5  | \$ 360.00   | \$ 180.00             |
| Lee, Edna            | EL       | Senior Manager | 6-Sep-13 | Cash Monitoring  | Review check run for vendor issues raised in cash meeting.   | 0.6  | \$ 650.00   | \$ 390.00             |
| Lee, Edna            | EL       | Senior Manager | 6-Sep-13 | Cash Monitoring  | Prepare summary of check disbursement process and timing.  | 0.5  | \$ 650.00   | \$ 325.00             |
| Messana, Megan A.    | MAM      | Manager        | 6-Sep-13 | Cash Monitoring  | Review preliminary check run file to identify accounts payable invoices requiring payment on 9/13  | 0.7  | \$ 360.00   | \$ 252.00             |
| Messana, Megan A.    | MAM      | Manager        | 6-Sep-13 | Cash Monitoring  | Prepare communication requesting support for scheduled 9/13 payments greater than \$50,000 (large batch)   | 1.2  | \$ 360.00   | \$ 432.00             |
| Messana, Megan A.    | MAM      | Manager        | 6-Sep-13 | Cash Monitoring  | Analyze accounts payable listing for vendors with payments greater than \$50,000 for 9/13 payment  | 1.6  | \$ 360.00   | \$ 576.00             |
| Patel, Deven V.      | DVP      | Manager        | 6-Sep-13 | Cash Monitoring  | Review monthly cash dashboard  | 0.4  | \$ 485.00   | \$ 194.00             |
| Pickering, Ben       | BP       | Principal      | 6-Sep-13 | Cash Monitoring  | Review budget allocation memo from Finance Department.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben       | BP       | Principal      | 6-Sep-13 | Cash Monitoring  | Analyze wire payment information.  | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben       | BP       | Principal      | 6-Sep-13 | Cash Monitoring  | Review weekly disbursement support requests.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben       | BP       | Principal      | 6-Sep-13 | Cash Monitoring  | Participate in telephone discussion with representative of petroleum vendor regarding account status and ongoing service requirements.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 6-Sep-13 | Cash Monitoring  | Prepare cash flow forecast for purposes of DIP financing transaction   | 1.9  | \$ 650.00   | \$ 1,235.00           |
| Sarna, Shavi         | SS       | Manager        | 6-Sep-13 | Cash Monitoring  | Analyze list of payments over \$50k for proposed 9/13 accounts payable check run so applicable departments can receive email to provide required supporting documents to obtain payment approval from J. Bonsall (COD) | 2.9  | \$ 485.00   | \$ 1,406.50           |
| Lee, Edna            | EL       | Senior Manager | 6-Sep-13 | Cash Monitoring  | Attend daily cash and vendor meeting with COD finance team.  | 0.4  | \$ 650.00   | \$ 260.00             |
| Pickering, Ben       | BP       | Principal      | 6-Sep-13 | Cash Monitoring  | Attend daily cash and vendor meeting with J.Bonsall (COD) and numerous department representatives regarding vendor issues and cash management.   | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben       | BP       | Principal      | 7-Sep-13 | Cash Monitoring  | Review updated cash report.  | 0.1  | \$ 800.00   | \$ 80.00              |
| Forrest, Chelsea     | CF       | Staff          | 8-Sep-13 | Cash Monitoring  | Prepare accounts payable aging report for J. Bonsall (COD)   | 2.1  | \$ 185.00   | \$ 388.50             |
| Bugden, Nicholas R.  | NRB      | Senior         | 9-Sep-13 | Cash Monitoring  | Prepare preliminary list of Detroit Water Sewer Department accounts, including those without balance information   | 0.2  | \$ 360.00   | \$ 72.00              |
| Forrest, Chelsea     | CF       | Staff          | 9-Sep-13 | Cash Monitoring  | Update accounts payable pre/post cutoff for updated information from J. Reddick (COD)  | 0.3  | \$ 185.00   | \$ 55.50              |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                | Initials | Title          | Date      | Project Category | Description   | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------|----------------|-----------|------------------|---|------|-------------|-----------------------|
| Forrest, Chelsea    | CF       | Staff          | 9-Sep-13  | Cash Monitoring  | Update accounts payable aging report for J. Bonsall (COD)   | 0.3  | \$ 185.00   | \$ 55.50              |
| Lee, Edna           | EL       | Senior Manager | 9-Sep-13  | Cash Monitoring  | Reconcile weekly actual disbursements to approvals.   | 1.7  | \$ 650.00   | \$ 1,105.00           |
| Lee, Edna           | EL       | Senior Manager | 9-Sep-13  | Cash Monitoring  | Review weekly preliminary check run to ensure disbursements are in accordance with bankruptcy requirements and CFO's established protocols.   | 2.3  | \$ 650.00   | \$ 1,495.00           |
| Lee, Edna           | EL       | Senior Manager | 9-Sep-13  | Cash Monitoring  | Prepare list of additional checks for weekly check run.   | 2.0  | \$ 650.00   | \$ 1,300.00           |
| Messana, Megan A.   | MAM      | Manager        | 9-Sep-13  | Cash Monitoring  | Respond to emails from department heads regarding support for large vendor invoice payments the week of 9/13  | 0.6  | \$ 360.00   | \$ 216.00             |
| Messana, Megan A.   | MAM      | Manager        | 9-Sep-13  | Cash Monitoring  | Review prior week's accounts payable cash disbursement reconciliation   | 0.6  | \$ 360.00   | \$ 216.00             |
| Messana, Megan A.   | MAM      | Manager        | 9-Sep-13  | Cash Monitoring  | Analyze accounts payable cash disbursement reconciliation worksheet for the week ended 9/6 to determine relevant buckets for cash payments.   | 1.7  | \$ 360.00   | \$ 612.00             |
| Messana, Megan A.   | MAM      | Manager        | 9-Sep-13  | Cash Monitoring  | Prepare accounts payable cash disbursement reconciliation worksheet for the week ended 9/6.   | 2.8  | \$ 360.00   | \$ 1,008.00           |
| Pickering, Ben      | BP       | Principal      | 9-Sep-13  | Cash Monitoring  | Review detailed accounts payable aging summary.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Santambrogio, Juan  | JS       | Senior Manager | 9-Sep-13  | Cash Monitoring  | Review cash and investment account balances report  | 0.6  | \$ 650.00   | \$ 390.00             |
| Sarna, Shavi        | SS       | Manager        | 9-Sep-13  | Cash Monitoring  | Analyze 9/13 proposed accounts payable check run files and make edits to identify critical vendors, pre vs post-petition and payments requiring payment support for J. Bonsall (COD) approval                               | 2.9  | \$ 485.00   | \$ 1,406.50           |
| Sarna, Shavi        | SS       | Manager        | 9-Sep-13  | Cash Monitoring  | Edit 9/13 proposed accounts payable check run files with payments reviewed and approved by Detroit Water Sewer Department   | 0.7  | \$ 485.00   | \$ 339.50             |
| Sarna, Shavi        | SS       | Manager        | 9-Sep-13  | Cash Monitoring  | Review payment support provided by various departments for 9/13 proposed accounts payable check run files to be reviewed with J. Bonsall (COD) to obtain payment approval   | 0.8  | \$ 485.00   | \$ 388.00             |
| Forrest, Chelsea    | CF       | Staff          | 9-Sep-13  | Cash Monitoring  | Participate in meeting with T. Redden (COD) to discuss Detroit Water and Sewerage Deposits  | 2.1  | \$ 185.00   | \$ 388.50             |
| Bugden, Nicholas R. | NRB      | Senior         | 10-Sep-13 | Cash Monitoring  | Prepare report with daily General Fund cash balances  | 1.1  | \$ 360.00   | \$ 396.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 10-Sep-13 | Cash Monitoring  | Prepare report of weekly Total City cash balances   | 1.1  | \$ 360.00   | \$ 396.00             |
| Lee, Edna           | EL       | Senior Manager | 10-Sep-13 | Cash Monitoring  | Analyze Waterfront Petroleum outstanding invoices and payment timing.   | 0.8  | \$ 650.00   | \$ 520.00             |
| Lee, Edna           | EL       | Senior Manager | 10-Sep-13 | Cash Monitoring  | Reconcile weekly actual disbursements to approvals (continued)  | 1.2  | \$ 650.00   | \$ 780.00             |
| Lee, Edna           | EL       | Senior Manager | 10-Sep-13 | Cash Monitoring  | Analyze weekly preliminary check run (continued).   | 1.6  | \$ 650.00   | \$ 1,040.00           |
| Lee, Edna           | EL       | Senior Manager | 10-Sep-13 | Cash Monitoring  | Prepare list of additional checks for weekly check run (continued)  | 1.8  | \$ 650.00   | \$ 1,170.00           |
| Messana, Megan A.   | MAM      | Manager        | 10-Sep-13 | Cash Monitoring  | Analyze accounts payable cash disbursement reconciliation worksheet for the week ended 9/6 to determine any reconciling items between the preliminary check run lists and the final payments                                | 1.4  | \$ 360.00   | \$ 504.00             |
| Messana, Megan A.   | MAM      | Manager        | 10-Sep-13 | Cash Monitoring  | Analyze accounts payable cash disbursement reconciliation worksheet for the week ended 9/6 to determine relevant buckets for cash payments.   | 1.6  | \$ 360.00   | \$ 576.00             |
| Messana, Megan A.   | MAM      | Manager        | 10-Sep-13 | Cash Monitoring  | Review preliminary accounts payable check run file to confirm process understanding of flagging checks for payment on a weekly basis  | 1.2  | \$ 360.00   | \$ 432.00             |
| Patel, Deven V.     | DVP      | Manager        | 10-Sep-13 | Cash Monitoring  | Prepare cash dashboard for 08/02/13   | 0.6  | \$ 485.00   | \$ 291.00             |
| Santambrogio, Juan  | JS       | Senior Manager | 10-Sep-13 | Cash Monitoring  | Review cash and investment account balances report  | 0.5  | \$ 650.00   | \$ 325.00             |
| Sarna, Shavi        | SS       | Manager        | 10-Sep-13 | Cash Monitoring  | Prepare update for 9/13 proposed accounts payable check run files based on meeting with departments to identify critical vendors, pre vs post-petition and payments requiring payment support for J. Bonsall (COD) approval | 2.3  | \$ 485.00   | \$ 1,115.50           |
| Sarna, Shavi        | SS       | Manager        | 10-Sep-13 | Cash Monitoring  | Update 9/13 proposed accounts payable check run files based on meeting with J. Bonsall (COD) to review payment support  | 1.9  | \$ 485.00   | \$ 921.50             |
| Patel, Deven V.     | DVP      | Manager        | 10-Sep-13 | Cash Monitoring  | Prepare summary of bank accounts for M. Jamison as part of bank consolidation strategy  | 0.3  | \$ 485.00   | \$ 145.50             |
| Patel, Deven V.     | DVP      | Manager        | 10-Sep-13 | Cash Monitoring  | Prepare revised account summary for M. Jamison (COD) for account consolidation strategy   | 0.3  | \$ 485.00   | \$ 145.50             |
| Lee, Edna           | EL       | Senior Manager | 10-Sep-13 | Cash Monitoring  | Attend daily cash and vendor meeting with COD finance team.   | 0.4  | \$ 650.00   | \$ 260.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 11-Sep-13 | Cash Monitoring  | Prepare daily General Fund cash balance report  | 0.5  | \$ 360.00   | \$ 180.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 11-Sep-13 | Cash Monitoring  | Prepare weekly report with Total City cash balances   | 1.5  | \$ 360.00   | \$ 540.00             |
| Forrest, Chelsea    | CF       | Staff          | 11-Sep-13 | Cash Monitoring  | Prepare update accounts payable Pre/Post with information from J. Wolbrink (COD)  | 0.6  | \$ 185.00   | \$ 111.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category | Description   | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|------------------|---|------|-------------|-----------------------|
| Lee, Edna            | EL       | Senior Manager | 11-Sep-13 | Cash Monitoring  | Review GDRRA wire request and related supporting documentation.   | 0.9  | \$ 650.00   | \$ 585.00             |
| Lee, Edna            | EL       | Senior Manager | 11-Sep-13 | Cash Monitoring  | Continue to analyze Waterfront Petroleum outstanding invoices and payment timing, focusing on GSD department expenses.  | 1.2  | \$ 650.00   | \$ 780.00             |
| Lee, Edna            | EL       | Senior Manager | 11-Sep-13 | Cash Monitoring  | Prepare list of additional checks for weekly check run additional discussions with department heads, COO and Finance team regarding required payments for vendors that are the most critical and urgent to the City's operations. | 1.9  | \$ 650.00   | \$ 1,235.00           |
| Lee, Edna            | EL       | Senior Manager | 11-Sep-13 | Cash Monitoring  | Review weekly check run and wires and supporting documentation.   | 2.1  | \$ 650.00   | \$ 1,365.00           |
| Lee, Edna            | EL       | Senior Manager | 11-Sep-13 | Cash Monitoring  | Review scheduled payments to G4S and recurring payment process.   | 0.6  | \$ 650.00   | \$ 390.00             |
| Messana, Megan A.    | MAM      | Manager        | 11-Sep-13 | Cash Monitoring  | Analyze approved payment list to identify vendors requiring notification and bankruptcy related letter  | 1.1  | \$ 360.00   | \$ 396.00             |
| Pickering, Ben       | BP       | Principal      | 11-Sep-13 | Cash Monitoring  | Review cash position reporting.   | 0.4  | \$ 800.00   | \$ 320.00             |
| Sarna, Shavi         | SS       | Manager        | 11-Sep-13 | Cash Monitoring  | Review payment support provided by Detroit Building Authority for critical vendor payment expected to be made 9/13  | 0.7  | \$ 485.00   | \$ 339.50             |
| Sarna, Shavi         | SS       | Manager        | 11-Sep-13 | Cash Monitoring  | Update 9/13 proposed accounts payable check run files based on meeting with J. Bonsall (COD) and send email to accounts payable for processing  | 0.8  | \$ 485.00   | \$ 388.00             |
| Patel, Deven V.      | DVP      | Manager        | 11-Sep-13 | Cash Monitoring  | Participate in call with B. Erens (Jones Day) to discuss cash overview  | 0.2  | \$ 485.00   | \$ 97.00              |
| Forrest, Chelsea     | CF       | Staff          | 11-Sep-13 | Cash Monitoring  | Participate in meeting with T. Redden (COD) to review Detroit Water and Sewerage Department deposits  | 0.9  | \$ 185.00   | \$ 166.50             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 11-Sep-13 | Cash Monitoring  | Participate in meeting with J. Bonsall (COD) and J. Tompkins (Detroit Edison) to discuss status of bank reconciliation assistance and findings  | 1.5  | \$ 650.00   | \$ 975.00             |
| Lee, Edna            | EL       | Senior Manager | 11-Sep-13 | Cash Monitoring  | Participate in daily cash and vendor meeting with COD finance team.   | 0.4  | \$ 650.00   | \$ 260.00             |
| Lee, Edna            | EL       | Senior Manager | 12-Sep-13 | Cash Monitoring  | Review current week's disbursement process given power outage.  | 0.6  | \$ 650.00   | \$ 390.00             |
| Lee, Edna            | EL       | Senior Manager | 12-Sep-13 | Cash Monitoring  | Continue to analyze Waterfront Petroleum outstanding invoices and payment timing, focusing on DDOT department expenses.   | 0.8  | \$ 650.00   | \$ 520.00             |
| Lee, Edna            | EL       | Senior Manager | 12-Sep-13 | Cash Monitoring  | Review weekly reconciliation of disbursements to approvals.   | 0.9  | \$ 650.00   | \$ 585.00             |
| Pickering, Ben       | BP       | Principal      | 12-Sep-13 | Cash Monitoring  | Review restricted/non-restricted cash reporting   | 0.4  | \$ 800.00   | \$ 320.00             |
| Forrest, Chelsea     | CF       | Staff          | 12-Sep-13 | Cash Monitoring  | Participate in meeting with A. Rahman (COD) to discuss Detroit Water and Sewerage Department deposits   | 1.2  | \$ 185.00   | \$ 222.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 12-Sep-13 | Cash Monitoring  | Participate in introductory conference call with external service provider (EXL) to discuss assistance with bank reconciliation and treasury management services  | 0.7  | \$ 650.00   | \$ 455.00             |
| Lee, Edna            | EL       | Senior Manager | 13-Sep-13 | Cash Monitoring  | Review preliminary disbursements for additional payment items.  | 1.4  | \$ 650.00   | \$ 910.00             |
| Lee, Edna            | EL       | Senior Manager | 13-Sep-13 | Cash Monitoring  | Continue to analyze Waterfront Petroleum outstanding invoices and payment timing, focusing on DWSD department expenses.   | 0.3  | \$ 650.00   | \$ 195.00             |
| Lee, Edna            | EL       | Senior Manager | 13-Sep-13 | Cash Monitoring  | Prepare weekly check run for vendor letter attachment..   | 0.6  | \$ 650.00   | \$ 390.00             |
| Malhotra, Gaurav     | GM       | Principal      | 13-Sep-13 | Cash Monitoring  | Participate in conference call with D. Jerneycic regarding review of cash flows.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Messana, Megan A.    | MAM      | Manager        | 13-Sep-13 | Cash Monitoring  | Prepare letters and envelopes for notifying vendors of critical status for weekly check run.  | 0.9  | \$ 360.00   | \$ 324.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 13-Sep-13 | Cash Monitoring  | Participate in meeting with J. Bonsall (COD) to discuss self-insurance costs and required escrow payments   | 1.0  | \$ 650.00   | \$ 650.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 13-Sep-13 | Cash Monitoring  | Participate in conference call with J. Bonsall (COD) and external service provider (EXL) to discuss assistance with bank reconciliation and treasury management services  | 0.8  | \$ 650.00   | \$ 520.00             |
| Forrest, Chelsea     | CF       | Staff          | 16-Sep-13 | Cash Monitoring  | Prepare file of all professional fees paid based on final payment registers   | 1.4  | \$ 185.00   | \$ 259.00             |
| Forrest, Chelsea     | CF       | Staff          | 16-Sep-13 | Cash Monitoring  | Prepare analysis of latest accounts payable for J. Bonsall (COD)  | 3.2  | \$ 185.00   | \$ 592.00             |
| Lee, Edna            | EL       | Senior Manager | 16-Sep-13 | Cash Monitoring  | Prepare list of additional checks for weekly check run.   | 2.1  | \$ 650.00   | \$ 1,365.00           |
| Lee, Edna            | EL       | Senior Manager | 16-Sep-13 | Cash Monitoring  | Review weekly preliminary check run to ensure disbursements are in accordance with bankruptcy requirements and CFO's established protocols.   | 1.2  | \$ 650.00   | \$ 780.00             |
| Messana, Megan A.    | MAM      | Manager        | 16-Sep-13 | Cash Monitoring  | Prepare reconciliation template for accounts payable disbursement data related to the week ended 9/13   | 0.4  | \$ 360.00   | \$ 144.00             |
| Messana, Megan A.    | MAM      | Manager        | 16-Sep-13 | Cash Monitoring  | Prepare communication for department contacts to request support for large payments scheduled for the week of 9/20  | 0.8  | \$ 360.00   | \$ 288.00             |
| Messana, Megan A.    | MAM      | Manager        | 16-Sep-13 | Cash Monitoring  | Review Detroit Wayne Joint Building Authority outstanding invoices in the week of 9/20 check run.   | 0.9  | \$ 360.00   | \$ 324.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                | Initials | Title          | Date      | Project Category | Description   | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------|----------------|-----------|------------------|---|------|-------------|-----------------------|
| Messana, Megan A.   | MAM      | Manager        | 16-Sep-13 | Cash Monitoring  | Analyze accounts payable held and mailed checks files to flag vendors with large payments requiring follow-up.  | 1.2  | \$ 360.00   | \$ 432.00             |
| Messana, Megan A.   | MAM      | Manager        | 16-Sep-13 | Cash Monitoring  | Analyze accounts payable mailed checks files to flag vendors with large payments requiring follow-up.   | 1.4  | \$ 360.00   | \$ 504.00             |
| Messana, Megan A.   | MAM      | Manager        | 16-Sep-13 | Cash Monitoring  | Analyze accounts payable held checks files to flag payments to be released on Friday, 9/20  | 2.4  | \$ 360.00   | \$ 864.00             |
| Sarna, Shavi        | SS       | Manager        | 16-Sep-13 | Cash Monitoring  | Revise 9/20 proposed accounts payable check run files to identify critical vendors, pre vs post-petition and payments requiring payment support for J. Bonsall (COD) approval                   | 2.6  | \$ 485.00   | \$ 1,261.00           |
| Sarna, Shavi        | SS       | Manager        | 16-Sep-13 | Cash Monitoring  | Prepare file with Detroit Water Sewer Department proposed accounts payable payments for 9/20 check run and submit to Detroit Water Sewer Department for review                                  | 0.9  | \$ 485.00   | \$ 436.50             |
| Sarna, Shavi        | SS       | Manager        | 16-Sep-13 | Cash Monitoring  | Revise 8/29 follow up support document from revenue call with creditor's advisors and submit to Jones Day for review prior to posting to data room  | 1.2  | \$ 485.00   | \$ 582.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 17-Sep-13 | Cash Monitoring  | Prepare weekly report with Total City cash balances   | 2.1  | \$ 360.00   | \$ 756.00             |
| Forrest, Chelsea    | CF       | Staff          | 17-Sep-13 | Cash Monitoring  | Analyze all open professional fees in accounts payable for payment week ending on 09/20/13  | 1.4  | \$ 185.00   | \$ 259.00             |
| Jerneyic, Daniel J. | DJJ      | Senior Manager | 17-Sep-13 | Cash Monitoring  | Analyze trustee activity statement to validate available cash in escrow   | 0.5  | \$ 650.00   | \$ 325.00             |
| Lee, Edna           | EL       | Senior Manager | 17-Sep-13 | Cash Monitoring  | Prepare list of additional checks for weekly check run.   | 1.6  | \$ 650.00   | \$ 1,040.00           |
| Lee, Edna           | EL       | Senior Manager | 17-Sep-13 | Cash Monitoring  | Review revised GDRRA wire request and supporting schedules and calculations as part of CFO's request to monitor cash balances and movement.   | 0.7  | \$ 650.00   | \$ 455.00             |
| Lee, Edna           | EL       | Senior Manager | 17-Sep-13 | Cash Monitoring  | Review weekly disbursement listing and supporting documentation.  | 1.0  | \$ 650.00   | \$ 650.00             |
| Messana, Megan A.   | MAM      | Manager        | 17-Sep-13 | Cash Monitoring  | Analyze Strategic Staffing Solutions invoices to confirm rates and services provided vs. contract   | 0.9  | \$ 360.00   | \$ 324.00             |
| Messana, Megan A.   | MAM      | Manager        | 17-Sep-13 | Cash Monitoring  | Analyze check disbursement data from week ended 9/13 to identify payments made that were not part of the approved lists   | 1.4  | \$ 360.00   | \$ 504.00             |
| Patel, Deven V.     | DVP      | Manager        | 17-Sep-13 | Cash Monitoring  | Prepare summary of 2012 escrow balances in escrow with State.   | 0.4  | \$ 485.00   | \$ 194.00             |
| Pickering, Ben      | BP       | Principal      | 17-Sep-13 | Cash Monitoring  | Conference call with B.Erens and T.Hoffman (Jones Day), J. Green (Miller Canfield) and D.Patel (EY) re cash accounts and restrictions on use of funds.  | 1.0  | \$ 800.00   | \$ 800.00             |
| Pickering, Ben      | BP       | Principal      | 17-Sep-13 | Cash Monitoring  | Review analysis of cash and investment accounts   | 0.4  | \$ 800.00   | \$ 320.00             |
| Sarna, Shavi        | SS       | Manager        | 17-Sep-13 | Cash Monitoring  | Analyze payment support provided by General Services Department and Detroit Department of Transportation for fuel vendor invoices expected to be made 9/20 to be reviewed with J. Bonsall (COD) | 0.6  | \$ 485.00   | \$ 291.00             |
| Sarna, Shavi        | SS       | Manager        | 17-Sep-13 | Cash Monitoring  | Analyze payment support provided by Municipal Parking Department for vendor invoices expected to be made 9/20 to be reviewed with J. Bonsall (COD)  | 0.9  | \$ 485.00   | \$ 436.50             |
| Sarna, Shavi        | SS       | Manager        | 17-Sep-13 | Cash Monitoring  | Analyze payment support provided by Detroit Police Department Homeland Security for IT vendor invoices expected to be made 9/20 to be reviewed with J. Bonsall (COD)                            | 0.9  | \$ 485.00   | \$ 436.50             |
| Sarna, Shavi        | SS       | Manager        | 17-Sep-13 | Cash Monitoring  | Revise 9/20 proposed accounts payable check run files to identify critical vendors, pre vs post-petition and payments requiring payment support for J. Bonsall (COD) approval                   | 1.0  | \$ 485.00   | \$ 485.00             |
| Sarna, Shavi        | SS       | Manager        | 17-Sep-13 | Cash Monitoring  | Review payment support provided by Detroit Police Department for real estate lease invoices expected to be made 9/20 to be reviewed with J. Bonsall (COD)                                       | 0.5  | \$ 485.00   | \$ 242.50             |
| Sarna, Shavi        | SS       | Manager        | 17-Sep-13 | Cash Monitoring  | Analyze follow up payment support provided by Municipal Parking Department for vendor invoices expected to be made 9/20   | 0.6  | \$ 485.00   | \$ 291.00             |
| Sarna, Shavi        | SS       | Manager        | 17-Sep-13 | Cash Monitoring  | Analyze follow up payment support provided by Department of Public Works for vendor invoices expected to be paid 9/20   | 0.5  | \$ 485.00   | \$ 242.50             |
| Sarna, Shavi        | SS       | Manager        | 17-Sep-13 | Cash Monitoring  | Revise 9/20 proposed accounts payable check run files with payments requested from Detroit Water Sewer Department   | 0.6  | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.     | DVP      | Manager        | 17-Sep-13 | Cash Monitoring  | Participate in meeting with B. Erens (Jones Day), Jonathan Green (Miller Canfield) and B. Pickering to discuss bank balance restriction status  | 1.0  | \$ 485.00   | \$ 485.00             |
| Forrest, Chelsea    | CF       | Staff          | 17-Sep-13 | Cash Monitoring  | Review check disbursement files with T. Hutcherson (OD) to discuss a way to incorporate more information into a more complete file  | 1.1  | \$ 185.00   | \$ 203.50             |

Exhibit E  
City of Detroit  
Time Detail  
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| Name                 | Initials | Title          | Date      | Project Category | Description  | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|------------------|--|------|-------------|-----------------------|
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 17-Sep-13 | Cash Monitoring  | Participate in discussion with E. Higgs (COD) to discuss bank reconciliation status  | 0.6  | \$ 650.00   | \$ 390.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 17-Sep-13 | Cash Monitoring  | Participate in meeting with M. Jamison (COD) to discuss treasury cash management module and bank account management  | 0.8  | \$ 650.00   | \$ 520.00             |
| Lee, Edna            | EL       | Senior Manager | 17-Sep-13 | Cash Monitoring  | Attend daily cash and vendor meeting with COD finance team.  | 0.4  | \$ 650.00   | \$ 260.00             |
| Patel, Deven V.      | DVP      | Manager        | 17-Sep-13 | Cash Monitoring  | Participate in meeting with L. Duncan (COD) and N. Bugden to discuss status of account transition to TCM   | 0.5  | \$ 485.00   | \$ 242.50             |
| Bugden, Nicholas R.  | NRB      | Senior         | 18-Sep-13 | Cash Monitoring  | Prepare analysis for bank account consolidation meeting  | 1.5  | \$ 360.00   | \$ 540.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 18-Sep-13 | Cash Monitoring  | Prepare analysis for Detroit Water Sewer Department bank account meeting   | 1.4  | \$ 360.00   | \$ 504.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 18-Sep-13 | Cash Monitoring  | Prepare weekly Total City cash balances  | 1.7  | \$ 360.00   | \$ 612.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 18-Sep-13 | Cash Monitoring  | Analyze casino receipt activity to ensure flow of funds  | 0.6  | \$ 650.00   | \$ 390.00             |
| Lee, Edna            | EL       | Senior Manager | 18-Sep-13 | Cash Monitoring  | Amend list of additional checks and wires for weekly disbursements based upon additional discussions with department heads, COO and Finance team regarding required payments most critical and urgent to the City's operations | 1.3  | \$ 650.00   | \$ 845.00             |
| Lee, Edna            | EL       | Senior Manager | 18-Sep-13 | Cash Monitoring  | Review contract and invoices related to correctional facility.   | 0.7  | \$ 650.00   | \$ 455.00             |
| Lee, Edna            | EL       | Senior Manager | 18-Sep-13 | Cash Monitoring  | Review weekly disbursement listing and supporting documentation.   | 2.5  | \$ 650.00   | \$ 1,625.00           |
| Messana, Megan A.    | MAM      | Manager        | 18-Sep-13 | Cash Monitoring  | Research outstanding invoices for various vendors to determine disposition of outstanding items in accounts payable  | 0.6  | \$ 360.00   | \$ 216.00             |
| Messana, Megan A.    | MAM      | Manager        | 18-Sep-13 | Cash Monitoring  | Prepare critical vendor letters to be sent with checks in 9/20 check run.  | 0.7  | \$ 360.00   | \$ 252.00             |
| Messana, Megan A.    | MAM      | Manager        | 18-Sep-13 | Cash Monitoring  | Prepare reconciliation form for accounts payable check disbursements made for the week ended 9/13  | 1.4  | \$ 360.00   | \$ 504.00             |
| Messana, Megan A.    | MAM      | Manager        | 18-Sep-13 | Cash Monitoring  | Analyze check disbursement data from week ended 9/13 to identify payments made that were not part of the approved lists  | 1.6  | \$ 360.00   | \$ 576.00             |
| Pickering, Ben       | BP       | Principal      | 18-Sep-13 | Cash Monitoring  | Review revised cash position and interfund updates.  | 0.4  | \$ 800.00   | \$ 320.00             |
| Sarna, Shavi         | SS       | Manager        | 18-Sep-13 | Cash Monitoring  | Revise 9/20 proposed accounts payable check run files to identify critical vendors, pre vs post-petition and payments requiring payment support for J. Bonsall (COD) approval  | 0.8  | \$ 485.00   | \$ 388.00             |
| Sarna, Shavi         | SS       | Manager        | 18-Sep-13 | Cash Monitoring  | Revise 9/20 proposed accounts payable check run files based on meeting with J. Bonsall (COD) to identify invoices approved for payment   | 0.6  | \$ 485.00   | \$ 291.00             |
| Sarna, Shavi         | SS       | Manager        | 18-Sep-13 | Cash Monitoring  | Analyze follow up support provided by departments for 9/20 proposed accounts payable check run payments  | 1.1  | \$ 485.00   | \$ 533.50             |
| Sarna, Shavi         | SS       | Manager        | 18-Sep-13 | Cash Monitoring  | Revise 9/20 proposed accounts payable check run files based on meeting with J. Bonsall (COD) to identify additional invoices approved for payment and submit files to accounts payable for processing                          | 0.3  | \$ 485.00   | \$ 145.50             |
| Sarna, Shavi         | SS       | Manager        | 18-Sep-13 | Cash Monitoring  | Revise 9/20 proposed accounts payable check run files based on meeting with J. Bonsall (COD) to identify additional invoices approved for payment and submit revised file to accounts payable for processing                   | 0.7  | \$ 485.00   | \$ 339.50             |
| Lee, Edna            | EL       | Senior Manager | 18-Sep-13 | Cash Monitoring  | Attend daily cash and vendor meeting with COD finance team.  | 0.4  | \$ 650.00   | \$ 260.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 18-Sep-13 | Cash Monitoring  | Participate in meeting with external service provider (EXL Inc.) and City Finance Department E. Higgs (COD) to discuss structure of bank reconciliation process and potential assistance EXL can provide                       | 2.2  | \$ 650.00   | \$ 1,430.00           |
| Bugden, Nicholas R.  | NRB      | Senior         | 19-Sep-13 | Cash Monitoring  | Participate in meeting with Detroit Water Sewer Department to discuss list of bank accounts  | 1.1  | \$ 360.00   | \$ 396.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 19-Sep-13 | Cash Monitoring  | Begin master list of bank accounts for refreshed comparison to City records  | 2.1  | \$ 360.00   | \$ 756.00             |
| Lee, Edna            | EL       | Senior Manager | 19-Sep-13 | Cash Monitoring  | Review contract amendment and additional invoices related to correctional facility.  | 1.5  | \$ 650.00   | \$ 975.00             |
| Messana, Megan A.    | MAM      | Manager        | 19-Sep-13 | Cash Monitoring  | Analyze list of Compuware outstanding invoices against current accounts payable aging file and disbursement file to identify gaps.   | 0.8  | \$ 360.00   | \$ 288.00             |
| Messana, Megan A.    | MAM      | Manager        | 19-Sep-13 | Cash Monitoring  | Prepare memo discrepancies found in Compuware payment support for outstanding invoices.  | 1.1  | \$ 360.00   | \$ 396.00             |
| Messana, Megan A.    | MAM      | Manager        | 19-Sep-13 | Cash Monitoring  | Analyze outstanding invoices for various vendors to determine disposition of outstanding items in accounts payable   | 1.2  | \$ 360.00   | \$ 432.00             |

Exhibit E  
City of Detroit  
Time Detail  
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| Name                 | Initials | Title          | Date      | Project Category | Description   | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|------------------|---|------|-------------|-----------------------|
| Messana, Megan A.    | MAM      | Manager        | 19-Sep-13 | Cash Monitoring  | Analyze preliminary check run files (mailed and held) to identify those items to be paid on 9/27  | 2.3  | \$ 360.00   | \$ 828.00             |
| Messana, Megan A.    | MAM      | Manager        | 19-Sep-13 | Cash Monitoring  | Analyze Compuware payment support for outstanding invoices to determine any discrepancies.  | 2.9  | \$ 360.00   | \$ 1,044.00           |
| Sarna, Shavi         | SS       | Manager        | 19-Sep-13 | Cash Monitoring  | Analyze support for Information Technology Services vendor payment to be reviewed with J. Bonsall (COD) for payment approval  | 0.8  | \$ 485.00   | \$ 388.00             |
| Patel, Deven V.      | DVP      | Manager        | 19-Sep-13 | Cash Monitoring  | Participate in call with G. Malhotra (EY) to review bank accounts and activity for deposition   | 0.5  | \$ 485.00   | \$ 242.50             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 19-Sep-13 | Cash Monitoring  | Participate in meeting with M. Jamison (COD) to discuss treasury cash management module and bank account management   | 1.0  | \$ 650.00   | \$ 650.00             |
| Lee, Edna            | EL       | Senior Manager | 19-Sep-13 | Cash Monitoring  | Attend daily cash and vendor meeting with COD finance team.   | 0.4  | \$ 650.00   | \$ 260.00             |
| Sarna, Shavi         | SS       | Manager        | 19-Sep-13 | Cash Monitoring  | Participate in meeting with Detroit Water Sewer Department to discuss bank account reconciliation   | 0.3  | \$ 485.00   | \$ 145.50             |
| Bugden, Nicholas R.  | NRB      | Senior         | 20-Sep-13 | Cash Monitoring  | Modify bank account consolidation spreadsheet   | 1.5  | \$ 360.00   | \$ 540.00             |
| Forrest, Chelsea     | CF       | Staff          | 20-Sep-13 | Cash Monitoring  | Analyze vendor database to identify addresses for specific vendors needed for Trade Creditors schedule in Statement of Liabilities  | 0.4  | \$ 185.00   | \$ 74.00              |
| Forrest, Chelsea     | CF       | Staff          | 20-Sep-13 | Cash Monitoring  | Prepare first draft of preliminary check run to denote treatment of invoices subject to pre- / post-petition cut-off  | 1.4  | \$ 185.00   | \$ 259.00             |
| Lee, Edna            | EL       | Senior Manager | 20-Sep-13 | Cash Monitoring  | Analyze Compuware invoices and supporting documents as part of finalizing a settlement agreement on prepetition amounts owing.  | 0.4  | \$ 650.00   | \$ 260.00             |
| Lee, Edna            | EL       | Senior Manager | 20-Sep-13 | Cash Monitoring  | Review finalized weekly preliminary check run to ensure disbursements are in accordance with bankruptcy requirements and CFO's established protocols.   | 1.4  | \$ 650.00   | \$ 910.00             |
| Messana, Megan A.    | MAM      | Manager        | 20-Sep-13 | Cash Monitoring  | Prepare communication requesting departmental support for vendors with large payments scheduled for 9/27  | 0.6  | \$ 360.00   | \$ 216.00             |
| Messana, Megan A.    | MAM      | Manager        | 20-Sep-13 | Cash Monitoring  | Analyze preliminary check run files to identify vendors with large payments scheduled for 9/27  | 1.7  | \$ 360.00   | \$ 612.00             |
| Sarna, Shavi         | SS       | Manager        | 20-Sep-13 | Cash Monitoring  | Analyze 9/27 proposed accounts payable check run files and make edits to identify critical vendors, pre vs post-petition and payments requiring payment support for J. Bonsall (COD) approval | 1.7  | \$ 485.00   | \$ 824.50             |
| Sarna, Shavi         | SS       | Manager        | 20-Sep-13 | Cash Monitoring  | Analyze payment support provided by GSD for security vendor expected to be paid in 9/27 check run to be reviewed with J. Bonsall (COD)  | 0.9  | \$ 485.00   | \$ 436.50             |
| Sarna, Shavi         | SS       | Manager        | 20-Sep-13 | Cash Monitoring  | Review analysis of vendors with large payments that will receive emails requesting payment support for 9/27 check run to be reviewed with J. Bonsall (COD)                                    | 0.6  | \$ 485.00   | \$ 291.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 20-Sep-13 | Cash Monitoring  | Participate in meeting with D. Crumpler (COD) to discuss supplemental death benefit plan  | 1.0  | \$ 650.00   | \$ 650.00             |
| Patel, Deven V.      | DVP      | Manager        | 20-Sep-13 | Cash Monitoring  | Participate in call with L. Duncan (COD) and R. Vanapalli (COD) to discuss technical transition on accounts to Treasury Cash Management and prepare sample Treasury Cash Management data      | 0.5  | \$ 485.00   | \$ 242.50             |
| Bugden, Nicholas R.  | NRB      | Senior         | 23-Sep-13 | Cash Monitoring  | Prepare weekly Total City cash balances report  | 0.8  | \$ 360.00   | \$ 288.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 23-Sep-13 | Cash Monitoring  | Review City updates to bank account consolidation spreadsheet   | 1.5  | \$ 360.00   | \$ 540.00             |
| Forrest, Chelsea     | CF       | Staff          | 23-Sep-13 | Cash Monitoring  | Analyze of professional fees paid in the prior week   | 1.1  | \$ 185.00   | \$ 203.50             |
| Forrest, Chelsea     | CF       | Staff          | 23-Sep-13 | Cash Monitoring  | Prepare analysis of accounts payable for J. Bonsall (COD)   | 3.1  | \$ 185.00   | \$ 573.50             |
| James, Arthur E.     | AEJ      | Manager        | 23-Sep-13 | Cash Monitoring  | Prepare summary of consolidated disbursement data   | 2.3  | \$ 485.00   | \$ 1,115.50           |
| James, Arthur E.     | AEJ      | Manager        | 23-Sep-13 | Cash Monitoring  | Analyze Purchase-to-Pay metrics (days to pay, terms trigger, early payments, etc.)  | 2.8  | \$ 485.00   | \$ 1,358.00           |
| James, Arthur E.     | AEJ      | Manager        | 23-Sep-13 | Cash Monitoring  | Prepare summary and graph Purchase-to-Pay cash benefit opportunities  | 1.9  | \$ 485.00   | \$ 921.50             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 23-Sep-13 | Cash Monitoring  | Review daily cash receipts and disbursement activity and summary report   | 0.8  | \$ 650.00   | \$ 520.00             |
| Lee, Edna            | EL       | Senior Manager | 23-Sep-13 | Cash Monitoring  | Prepare list of additional checks for weekly check run.   | 1.7  | \$ 650.00   | \$ 1,105.00           |
| Lee, Edna            | EL       | Senior Manager | 23-Sep-13 | Cash Monitoring  | Review weekly preliminary check run to ensure disbursements are in accordance with bankruptcy requirements and CFO's established protocols.   | 1.1  | \$ 650.00   | \$ 715.00             |
| Messana, Megan A.    | MAM      | Manager        | 23-Sep-13 | Cash Monitoring  | Prepare accounts payable disbursements reconciliation template for week of 9/27   | 0.6  | \$ 360.00   | \$ 216.00             |
| Messana, Megan A.    | MAM      | Manager        | 23-Sep-13 | Cash Monitoring  | Prepare summary analysis of supporting information for large payments for internal review.  | 0.7  | \$ 360.00   | \$ 252.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category | Description   | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|------------------|---|------|-------------|-----------------------|
| Messana, Megan A.    | MAM      | Manager        | 23-Sep-13 | Cash Monitoring  | Prepare documentation for review by J. Bonsall (COD) to support large payments vendors to be paid in 9/27 check run.  | 1.9  | \$ 360.00   | \$ 684.00             |
| Patel, Deven V.      | DVP      | Manager        | 23-Sep-13 | Cash Monitoring  | Review debt payment schedule for October 1 interest payments and maturities   | 0.6  | \$ 485.00   | \$ 291.00             |
| Pickering, Ben       | BP       | Principal      | 23-Sep-13 | Cash Monitoring  | Participate in telephone discussion with N.Bateson, M.Morris and S.McKinnon (DWSD) regarding utility account reconciliation.  | 0.5  | \$ 800.00   | \$ 400.00             |
| Sarna, Shavi         | SS       | Manager        | 23-Sep-13 | Cash Monitoring  | Analyze additional payment support provided by General Services Department for security vendor expected to be paid in 9/27 check run to be reviewed with J. Bonsall (COD)   | 0.6  | \$ 485.00   | \$ 291.00             |
| Sarna, Shavi         | SS       | Manager        | 23-Sep-13 | Cash Monitoring  | Analyze payment support provided by Detroit Police Department for vendors expected to be paid in 9/27 check run to be reviewed with J. Bonsall (COD)  | 0.4  | \$ 485.00   | \$ 194.00             |
| Sarna, Shavi         | SS       | Manager        | 23-Sep-13 | Cash Monitoring  | Analyze payment support provided by Planning and Development Department for vendor expected to be paid in 9/27 check run to be reviewed with J. Bonsall (COD)   | 0.6  | \$ 485.00   | \$ 291.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 23-Sep-13 | Cash Monitoring  | Participate in conference call with J. Bonsall (COD) and external service provider to discuss status of bank reconciliation project   | 0.6  | \$ 650.00   | \$ 390.00             |
| James, Arthur E.     | AEJ      | Manager        | 24-Sep-13 | Cash Monitoring  | Prepare adjusted Purchase-to-Pay metrics (days to pay, terms trigger, early payments, etc.) after speaking with a City of Detroit accounts payable resource   | 2.6  | \$ 485.00   | \$ 1,261.00           |
| James, Arthur E.     | AEJ      | Manager        | 24-Sep-13 | Cash Monitoring  | Prepare updates the summary of the Purchase-to-Pay cash benefit opportunities   | 2.8  | \$ 485.00   | \$ 1,358.00           |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 24-Sep-13 | Cash Monitoring  | Review daily cash receipts and disbursement activity and summary report   | 0.6  | \$ 650.00   | \$ 390.00             |
| Lee, Edna            | EL       | Senior Manager | 24-Sep-13 | Cash Monitoring  | Amend list of additional checks and wires for weekly disbursements based upon additional discussions with department heads, COO and Finance team regarding required payments most critical and urgent to the City's operations. | 1.3  | \$ 650.00   | \$ 845.00             |
| Lee, Edna            | EL       | Senior Manager | 24-Sep-13 | Cash Monitoring  | Review revised weekly preliminary check run to ensure disbursements are in accordance with bankruptcy requirements and CFO's established protocols.   | 0.7  | \$ 650.00   | \$ 455.00             |
| Lee, Edna            | EL       | Senior Manager | 24-Sep-13 | Cash Monitoring  | Review contract amendment and additional invoices related to correctional facility.   | 0.6  | \$ 650.00   | \$ 390.00             |
| Lee, Edna            | EL       | Senior Manager | 24-Sep-13 | Cash Monitoring  | Analyze Compuware invoices, supporting documents and payment plan.  | 0.9  | \$ 650.00   | \$ 585.00             |
| Messana, Megan A.    | MAM      | Manager        | 24-Sep-13 | Cash Monitoring  | Analyze accounts payable cash disbursement files for the week ended 9/20 to identify any unapproved payments made.  | 1.2  | \$ 360.00   | \$ 432.00             |
| Pickering, Ben       | BP       | Principal      | 24-Sep-13 | Cash Monitoring  | Review preliminary check run detail.  | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben       | BP       | Principal      | 24-Sep-13 | Cash Monitoring  | Review supporting information for certain vendor payments scheduled.  | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben       | BP       | Principal      | 24-Sep-13 | Cash Monitoring  | Review daily cash reporting package.  | 0.5  | \$ 800.00   | \$ 400.00             |
| Sarna, Shavi         | SS       | Manager        | 24-Sep-13 | Cash Monitoring  | Analyze additional payment support provided by Planning & Development Department for vendors expected to be paid in 9/27 check run to be reviewed with J. Bonsall (COD)   | 1.1  | \$ 485.00   | \$ 533.50             |
| Sarna, Shavi         | SS       | Manager        | 24-Sep-13 | Cash Monitoring  | Analyze payment support provided by General Services Department for construction vendor expected to be paid in 9/27 check run to be reviewed with J. Bonsall (COD)  | 1.3  | \$ 485.00   | \$ 630.50             |
| Sarna, Shavi         | SS       | Manager        | 24-Sep-13 | Cash Monitoring  | Analyze payment support provided by Detroit Department of Transportation for construction vendor expected to be paid in 9/27 check run to be reviewed with J. Bonsall (COD)   | 1.1  | \$ 485.00   | \$ 533.50             |
| Sarna, Shavi         | SS       | Manager        | 24-Sep-13 | Cash Monitoring  | Analyze 9/27 proposed accounts payable check run files and make edits to identify critical vendors, pre vs post-petition and payments requiring payment support for J. Bonsall (COD) approval                                   | 1.9  | \$ 485.00   | \$ 921.50             |
| Bugden, Nicholas R.  | NRB      | Senior         | 24-Sep-13 | Cash Monitoring  | Participate in meeting with L. Duncan (COD) and M.Jamison (COD) regarding Treasury Cash Management capabilities and go-forward plan   | 2.3  | \$ 360.00   | \$ 828.00             |
| Lee, Edna            | EL       | Senior Manager | 24-Sep-13 | Cash Monitoring  | Attend daily cash and vendor meeting with COD finance team.   | 0.4  | \$ 650.00   | \$ 260.00             |
| Patel, Deven V.      | DVP      | Manager        | 24-Sep-13 | Cash Monitoring  | Participate in meeting regarding Treasury Cash Management auto-forward feature and additional custom reporting with R. Vanapalli (COD), A. Crawford (COD), L. Duncan (COD)  | 1.1  | \$ 485.00   | \$ 533.50             |



Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category | Description   | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|------------------|---|------|-------------|-----------------------|
| Patel, Deven V.      | DVP      | Manager        | 24-Sep-13 | Cash Monitoring  | Participate on call with R. Vanapalli regarding missing accounts in TCM   | 0.4  | \$ 485.00   | \$ 194.00             |
| Pickering, Ben       | BP       | Principal      | 24-Sep-13 | Cash Monitoring  | Attend daily cash and vendor meeting with J.Bonsall (COD) and numerous department representatives regarding vendor issues and cash management.                                | 0.4  | \$ 800.00   | \$ 320.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 25-Sep-13 | Cash Monitoring  | Review City updates to bank account consolidation spreadsheet   | 1.1  | \$ 360.00   | \$ 396.00             |
| James, Arthur E.     | AEJ      | Manager        | 25-Sep-13 | Cash Monitoring  | Analyze adjustments to Purchase-to-Pay metrics (days to pay, terms trigger, early payments, etc.) after speaking with a City of Detroit accounts payable resource             | 1.8  | \$ 485.00   | \$ 873.00             |
| James, Arthur E.     | AEJ      | Manager        | 25-Sep-13 | Cash Monitoring  | Prepare updates for summary of the Purchase-to-Pay cash benefit opportunities   | 0.8  | \$ 485.00   | \$ 388.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 25-Sep-13 | Cash Monitoring  | Review daily cash receipts and disbursement activity and summary report   | 0.6  | \$ 650.00   | \$ 390.00             |
| Lee, Edna            | EL       | Senior Manager | 25-Sep-13 | Cash Monitoring  | Review weekly disbursement listing and supporting documentation.  | 1.8  | \$ 650.00   | \$ 1,170.00           |
| Messana, Megan A.    | MAM      | Manager        | 25-Sep-13 | Cash Monitoring  | Review G4S contract and recent invoices to identify errors in invoice billings to the city.   | 0.6  | \$ 360.00   | \$ 216.00             |
| Messana, Megan A.    | MAM      | Manager        | 25-Sep-13 | Cash Monitoring  | Analyze accounts payable cash disbursement files for the week ended 9/20 to identify any unapproved payments made.  | 1.7  | \$ 360.00   | \$ 612.00             |
| Messana, Megan A.    | MAM      | Manager        | 25-Sep-13 | Cash Monitoring  | Prepare accounts payable cash disbursement reconciliation for accounts payable distributions the week.  | 2.2  | \$ 360.00   | \$ 792.00             |
| Patel, Deven V.      | DVP      | Manager        | 25-Sep-13 | Cash Monitoring  | Review historical Detroit Edison invoices related to Detroit Edison in order to identify funding process  | 0.6  | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.      | DVP      | Manager        | 25-Sep-13 | Cash Monitoring  | Analyze draft proposed deposit tickets, provide suggestions for change and improvement  | 0.4  | \$ 485.00   | \$ 194.00             |
| Pickering, Ben       | BP       | Principal      | 25-Sep-13 | Cash Monitoring  | Analyze draft final disbursement detail.  | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben       | BP       | Principal      | 25-Sep-13 | Cash Monitoring  | Review wire process regarding utility vendor payments.  | 0.4  | \$ 800.00   | \$ 320.00             |
| Sarna, Shavi         | SS       | Manager        | 25-Sep-13 | Cash Monitoring  | Revise 9/27 proposed accounts payable check run files to identify critical vendors, pre vs post-petition and payments requiring payment support for J. Bonsall (COD) approval | 0.8  | \$ 485.00   | \$ 388.00             |
| Sarna, Shavi         | SS       | Manager        | 25-Sep-13 | Cash Monitoring  | Analyze follow up support provided by departments for 9/27 proposed accounts payable check run payments   | 0.7  | \$ 485.00   | \$ 339.50             |
| Sarna, Shavi         | SS       | Manager        | 25-Sep-13 | Cash Monitoring  | Revise 9/27 proposed accounts payable check run files with payments requested from Detroit Water Sewer Department   | 0.4  | \$ 485.00   | \$ 194.00             |
| Sarna, Shavi         | SS       | Manager        | 25-Sep-13 | Cash Monitoring  | Revise 9/27 proposed accounts payable check run files based on meeting with J. Bonsall (COD) and send email to accounts payable for processing                                | 0.8  | \$ 485.00   | \$ 388.00             |
| Sarna, Shavi         | SS       | Manager        | 25-Sep-13 | Cash Monitoring  | Participate in meeting with accounts payable to resolve Detroit Police Department and Purchasing confirmation process in order to execute wire payment for vendor             | 0.4  | \$ 485.00   | \$ 194.00             |
| Lee, Edna            | EL       | Senior Manager | 25-Sep-13 | Cash Monitoring  | Attend EY team meeting to discuss work streams, status, and issues.   | 1.4  | \$ 650.00   | \$ 910.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 25-Sep-13 | Cash Monitoring  | Discuss Treasury Cash Management system update/progress   | 1.5  | \$ 360.00   | \$ 540.00             |
| Lee, Edna            | EL       | Senior Manager | 25-Sep-13 | Cash Monitoring  | Participate in daily cash and vendor meeting with COD finance team.   | 0.4  | \$ 650.00   | \$ 260.00             |
| Pickering, Ben       | BP       | Principal      | 25-Sep-13 | Cash Monitoring  | Attend daily cash and vendor meeting with J.Bonsall (COD) and numerous department representatives regarding vendor issues and cash management.                                | 0.4  | \$ 800.00   | \$ 320.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 26-Sep-13 | Cash Monitoring  | Complete master list of bank accounts for refreshed comparison to City records  | 2.9  | \$ 360.00   | \$ 1,044.00           |
| Bugden, Nicholas R.  | NRB      | Senior         | 26-Sep-13 | Cash Monitoring  | Prepare weekly Total City cash balances report  | 2.1  | \$ 360.00   | \$ 756.00             |
| Forrest, Chelsea     | CF       | Staff          | 26-Sep-13 | Cash Monitoring  | Prepare analysis of spend by department by fund for cash monitoring   | 2.1  | \$ 185.00   | \$ 388.50             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 26-Sep-13 | Cash Monitoring  | Analyze cost and functional comparison of benefits administration providers to assist management with its decision in outsourcing benefits administration function            | 1.2  | \$ 650.00   | \$ 780.00             |
| Lee, Edna            | EL       | Senior Manager | 26-Sep-13 | Cash Monitoring  | Review disbursements reconciliation.  | 0.9  | \$ 650.00   | \$ 585.00             |
| Messana, Megan A.    | MAM      | Manager        | 26-Sep-13 | Cash Monitoring  | Prepare letters with bankruptcy communication to vendors included in 9/27 check run.  | 0.6  | \$ 360.00   | \$ 216.00             |
| Pickering, Ben       | BP       | Principal      | 26-Sep-13 | Cash Monitoring  | Review revised cash reporting information.  | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben       | BP       | Principal      | 26-Sep-13 | Cash Monitoring  | Review cash flow deliverables summary for J.Bonsall (COD).  | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben       | BP       | Principal      | 26-Sep-13 | Cash Monitoring  | Review proposed check disbursements.  | 0.5  | \$ 800.00   | \$ 400.00             |
| Lee, Edna            | EL       | Senior Manager | 26-Sep-13 | Cash Monitoring  | Participate in daily cash and vendor meeting with COD finance team.   | 0.4  | \$ 650.00   | \$ 260.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category                               | Description   | Time                | Hourly Rate            | Total Individual Fees             |
|----------------------|----------|----------------|-----------|--|---|---------------------|------------------------|-----------------------------------|
| Pickering, Ben       | BP       | Principal      | 26-Sep-13 | Cash Monitoring                                | Attend daily cash and vendor meeting with J.Bonsall (COD) and numerous department representatives regarding vendor issues and cash management.  | 0.5                 | \$ 800.00              | \$ 400.00                         |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 26-Sep-13 | Cash Monitoring                                | Participate in conference call with P. Patterson (Experis) to discuss workplan for bank reconciliation assistance   | 0.5                 | \$ 650.00              | \$ 325.00                         |
| Bugden, Nicholas R.  | NRB      | Senior         | 27-Sep-13 | Cash Monitoring                                | Prepare weekly Total City cash balances report  | 1.1                 | \$ 360.00              | \$ 396.00                         |
| Lee, Edna            | EL       | Senior Manager | 27-Sep-13 | Cash Monitoring                                | Analyze NAPA outstanding invoices and payments to support contract amendment discussions.   | 1.2                 | \$ 650.00              | \$ 780.00                         |
| Lee, Edna            | EL       | Senior Manager | 27-Sep-13 | Cash Monitoring                                | Prepare Detroit Water Sewer Department and 36th District Court preliminary check listings   | 0.8                 | \$ 650.00              | \$ 520.00                         |
| Lee, Edna            | EL       | Senior Manager | 27-Sep-13 | Cash Monitoring                                | Prepare list of additional checks for weekly check run  | 0.7                 | \$ 650.00              | \$ 455.00                         |
| Messana, Megan A.    | MAM      | Manager        | 27-Sep-13 | Cash Monitoring                                | Follow-up with C. Ricks (COD) regarding Milwaukee Investment Company payments.  | 0.4                 | \$ 360.00              | \$ 144.00                         |
| Messana, Megan A.    | MAM      | Manager        | 27-Sep-13 | Cash Monitoring                                | Prepare support request emails for large payments scheduled in the 10/4 check run.  | 0.6                 | \$ 360.00              | \$ 216.00                         |
| Messana, Megan A.    | MAM      | Manager        | 27-Sep-13 | Cash Monitoring                                | Analyze preliminary check run files for large payments  | 1.2                 | \$ 360.00              | \$ 432.00                         |
| Messana, Megan A.    | MAM      | Manager        | 27-Sep-13 | Cash Monitoring                                | Prepare preliminary check run files for the week of 10/4  | 1.9                 | \$ 360.00              | \$ 684.00                         |
| Sarna, Shavi         | SS       | Manager        | 27-Sep-13 | Cash Monitoring                                | Analyze 10/4 proposed accounts payable check run files and make edits to identify critical vendors, pre vs post-petition and payments requiring payment support for J. Bonsall (COD) approval | 1.2                 | \$ 485.00              | \$ 582.00                         |
| Lee, Edna            | EL       | Senior Manager | 29-Sep-13 | Cash Monitoring                                | Review department responses to weekly disbursement requests and invoice issues  | 1.4                 | \$ 650.00              | \$ 910.00                         |
| Forrest, Chelsea     | CF       | Staff          | 30-Sep-13 | Cash Monitoring                                | Prepare analysis of professional fees paid during the week ending 09/27/13  | 0.9                 | \$ 185.00              | \$ 166.50                         |
| Forrest, Chelsea     | CF       | Staff          | 30-Sep-13 | Cash Monitoring                                | Update analysis of accounts payable for J. Bonsall (COD) based on comments from E. Lee (EY)   | 1.1                 | \$ 185.00              | \$ 203.50                         |
| Forrest, Chelsea     | CF       | Staff          | 30-Sep-13 | Cash Monitoring                                | Prepare analysis of accounts payable for J. Bonsall (COD)   | 3.2                 | \$ 185.00              | \$ 592.00                         |
| Lee, Edna            | EL       | Senior Manager | 30-Sep-13 | Cash Monitoring                                | Prepare list of additional checks for weekly check run  | 1.3                 | \$ 650.00              | \$ 845.00                         |
| Messana, Megan A.    | MAM      | Manager        | 30-Sep-13 | Cash Monitoring                                | Analyze accounts payable cash disbursement files for the week ended 9/27 to identify any unapproved payments made.  | 1.8                 | \$ 360.00              | \$ 648.00                         |
| Messana, Megan A.    | MAM      | Manager        | 30-Sep-13 | Cash Monitoring                                | Prepare accounts payable disbursements reconciliation template for week of 9/27   | 1.9                 | \$ 360.00              | \$ 684.00                         |
| Messana, Megan A.    | MAM      | Manager        | 30-Sep-13 | Cash Monitoring                                | Review support provided for payments scheduled to be sent out week ended 10/4   | 2.1                 | \$ 360.00              | \$ 756.00                         |
| Patel, Deven V.      | DVP      | Manager        | 30-Sep-13 | Cash Monitoring                                | Review Miller Canfield document regarding use of funds  | 0.6                 | \$ 485.00              | \$ 291.00                         |
| Patel, Deven V.      | DVP      | Manager        | 30-Sep-13 | Cash Monitoring                                | Participate in internal discussion regarding update to delinquent special capture reconciliation - discussion includes Land Bank and DDA  | 0.4                 | \$ 485.00              | \$ 194.00                         |
| Patel, Deven V.      | DVP      | Manager        | 30-Sep-13 | Cash Monitoring                                | Prepare for meeting with L. Duncan (COD) to discuss specific accounts not reporting in TCM  | 0.5                 | \$ 485.00              | \$ 242.50                         |
| Patel, Deven V.      | DVP      | Manager        | 30-Sep-13 | Cash Monitoring                                | Review bank accounts dash board account descriptions to reconcile descriptions to Fund numbers  | 0.7                 | \$ 485.00              | \$ 339.50                         |
| Patel, Deven V.      | DVP      | Manager        | 30-Sep-13 | Cash Monitoring                                | Prepare update for casino escrow receipts   | 0.3                 | \$ 485.00              | \$ 145.50                         |
| Sarna, Shavi         | SS       | Manager        | 30-Sep-13 | Cash Monitoring                                | Analyze payment support data provided by General Services Department to obtain payment approval from J. Bonsall (COD) for 10/4 accounts payable check run                                     | 1.1                 | \$ 485.00              | \$ 533.50                         |
| Sarna, Shavi         | SS       | Manager        | 30-Sep-13 | Cash Monitoring                                | Analyze payment support data provided by Detroit Department of Transportation to obtain payment approval from J. Bonsall (COD) for 10/4 accounts payable check run                            | 0.4                 | \$ 485.00              | \$ 194.00                         |
| Patel, Deven V.      | DVP      | Manager        | 30-Sep-13 | Cash Monitoring                                | Participate in meeting with L. Duncan (COD) and M. Jamison (COD) to discuss Treasury Cash Management update and ITS request for Treasury Cash Management special reporting                    | 1.0                 | \$ 485.00              | \$ 485.00                         |
| Pickering, Ben       | BP       | Principal      | 26-Sep-13 | <b>Cash Monitoring Total</b><br>Cash Reporting | Participate in meeting with J.Bonsall (COD) and D.Jerneycic and D.Patel (EY) regarding cash reporting details. (Partial)  | <b>313.0</b><br>0.6 | <b>\$</b><br>\$ 800.00 | <b>\$ 150,952.00</b><br>\$ 480.00 |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 26-Sep-13 | Cash Reporting                                 | Participate in cash meeting with J. Bonsall (COD) to discuss changes to cash reporting and cash activity details with D. Patel (EY - Partial) and B. Pickering (EY - Partial)                 | 1.4                 | \$ 650.00              | \$ 910.00                         |
| Malhotra, Gaurav     | GM       | Principal      | 30-Sep-13 | <b>Cash Reporting Total</b><br>Claims Analysis | Review of A/P aging report.   | <b>2.0</b><br>0.4   | <b>\$</b><br>\$ 800.00 | <b>\$ 1,390.00</b><br>\$ 320.00   |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category              | Description   | Time       | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|-------------------------------|---|------------|-------------|-----------------------|
|                      |          |                |           | <b>Claims Analysis Total</b>  |   | <b>0.4</b> |             | <b>\$ 320.00</b>      |
| Pickering, Ben       | BP       | Principal      | 3-Sep-13  | Communications with Creditors | Participate in telephone discussions with representatives of numerous vendors regarding continuation of service and payment of balances outstanding.  | 0.8        | \$ 800.00   | \$ 640.00             |
| Sallee, Caroline M.  | CMS      | Manager        | 3-Sep-13  | Communications with Creditors | Prepare Responses to creditor diligence questions regarding revenue forecast assumptions  | 1.3        | \$ 550.00   | \$ 715.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 3-Sep-13  | Communications with Creditors | Participate in conference call with K. Herman (Miller Buckfire) to discuss creditor request   | 0.1        | \$ 650.00   | \$ 65.00              |
| Malhotra, Gaurav     | GM       | Principal      | 3-Sep-13  | Communications with Creditors | Analyze information in connection with meeting with advisors for retiree committee.   | 1.2        | \$ 800.00   | \$ 960.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 4-Sep-13  | Communications with Creditors | Prepare responses to objectors questions regarding City's financial condition   | 0.4        | \$ 650.00   | \$ 260.00             |
| Sallee, Caroline M.  | CMS      | Manager        | 4-Sep-13  | Communications with Creditors | Prepare Responses to creditor diligence questions regarding revenue forecast assumptions  | 1.3        | \$ 550.00   | \$ 715.00             |
| Malhotra, Gaurav     | GM       | Principal      | 4-Sep-13  | Communications with Creditors | Participate in meeting with advisors of retiree committee including professionals from Lazard & Dentons.  | 5.0        | \$ 800.00   | \$ 4,000.00           |
| Bugden, Nicholas R.  | NRB      | Senior         | 5-Sep-13  | Communications with Creditors | Prepare document for Creditor request: Public Lighting Department detail excel  | 0.9        | \$ 360.00   | \$ 324.00             |
| Pickering, Ben       | BP       | Principal      | 5-Sep-13  | Communications with Creditors | Prepare correspondence to D.Murphy (Detroit Edison) regarding details of account balances.  | 0.1        | \$ 800.00   | \$ 80.00              |
| Sallee, Caroline M.  | CMS      | Manager        | 6-Sep-13  | Communications with Creditors | Prepare responses to creditor diligence questions regarding revenue forecast assumptions  | 1.8        | \$ 550.00   | \$ 990.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 9-Sep-13  | Communications with Creditors | Participate in conference call with creditor advisor (Lazard) to discuss 13-week cash flow forecast   | 0.6        | \$ 650.00   | \$ 390.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 9-Sep-13  | Communications with Creditors | Prepare revised version of Debtor in Possession cash flow summary document to satisfy creditor requests   | 0.7        | \$ 650.00   | \$ 455.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 9-Sep-13  | Communications with Creditors | Prepare documents requested by retiree committee related to retiree benefits and cost savings analysis  | 0.8        | \$ 650.00   | \$ 520.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 9-Sep-13  | Communications with Creditors | Prepare combined pension and OPEB summary presentation for retiree committee  | 1.3        | \$ 650.00   | \$ 845.00             |
| Pickering, Ben       | BP       | Principal      | 9-Sep-13  | Communications with Creditors | Participate in telephone discussion with petroleum vendor regarding account status and pending orders.  | 0.2        | \$ 800.00   | \$ 160.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 9-Sep-13  | Communications with Creditors | Participate in conference call with Lazard (retiree committee advisor) to discuss cash flow forecast  | 0.8        | \$ 650.00   | \$ 520.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 10-Sep-13 | Communications with Creditors | Prepare responses to FOIA request from Detroit Fire Fighters Associations union regarding historical health benefits costs  | 0.9        | \$ 650.00   | \$ 585.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 10-Sep-13 | Communications with Creditors | Participate in conference call with creditor group (Alix Partners, Greenhill, Blackstone) to discuss Debtor in Possession cash flow forecast  | 1.1        | \$ 650.00   | \$ 715.00             |
| Malhotra, Gaurav     | GM       | Principal      | 10-Sep-13 | Communications with Creditors | Review of DIP Forecast for presentation to creditor advisors.   | 0.7        | \$ 800.00   | \$ 560.00             |
| Malhotra, Gaurav     | GM       | Principal      | 10-Sep-13 | Communications with Creditors | Participate in conference call with creditor advisors (Moelis, Houlihan, Blackstone, Lazard, Greenhill, Miller Buckfire Alix Partners, Goldin Associates, Rolthschile) to discuss DIP Forecast. | 0.9        | \$ 800.00   | \$ 720.00             |
| Malhotra, Gaurav     | GM       | Principal      | 10-Sep-13 | Communications with Creditors | Prepare presentation materials for meeting with Retiree Committee & its advisors.   | 1.2        | \$ 800.00   | \$ 960.00             |
| Pickering, Ben       | BP       | Principal      | 10-Sep-13 | Communications with Creditors | Prepare correspondence to/from petroleum vendor regarding contract and supply for GSD.  | 0.1        | \$ 800.00   | \$ 80.00              |
| Pickering, Ben       | BP       | Principal      | 10-Sep-13 | Communications with Creditors | Participate in telephone discussion with petroleum vendor regarding account status and pending orders.  | 0.2        | \$ 800.00   | \$ 160.00             |
| Sallee, Caroline M.  | CMS      | Manager        | 10-Sep-13 | Communications with Creditors | Prepare responses to creditor diligence questions regarding revenue forecast assumptions  | 2.3        | \$ 550.00   | \$ 1,265.00           |
| Santambrogio, Juan   | JS       | Senior Manager | 10-Sep-13 | Communications with Creditors | Compile information to be provided in response to FOIA (Freedom of Information Act) request from Detroit Fire Fighters Association  | 0.6        | \$ 650.00   | \$ 390.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 10-Sep-13 | Communications with Creditors | Participate in conference call with Alix Partners to discuss cash flow projections  | 1.0        | \$ 650.00   | \$ 650.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 11-Sep-13 | Communications with Creditors | Prepare revised versions of Debtor in Possession cash forecast per creditor requests  | 0.8        | \$ 650.00   | \$ 520.00             |
| Malhotra, Gaurav     | GM       | Principal      | 11-Sep-13 | Communications with Creditors | Review of information in connection with deposition topics.   | 0.8        | \$ 800.00   | \$ 640.00             |
| Malhotra, Gaurav     | GM       | Principal      | 11-Sep-13 | Communications with Creditors | Participate in meeting with Retiree Committee and their respective advisors.  | 3.8        | \$ 800.00   | \$ 3,040.00           |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category              | Description   | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|-------------------------------|---|------|-------------|-----------------------|
| Pickering, Ben       | BP       | Principal      | 11-Sep-13 | Communications with Creditors | Participate in telephone discussion with petroleum vendor regarding account status and pending orders.  | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben       | BP       | Principal      | 11-Sep-13 | Communications with Creditors | Participate in telephone discussion with representative of Fire Department supplier regarding outstanding invoices and ongoing supply.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Sallee, Caroline M.  | CMS      | Manager        | 11-Sep-13 | Communications with Creditors | Prepare responses to creditor diligence questions regarding revenue forecast assumptions  | 1.8  | \$ 550.00   | \$ 990.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 11-Sep-13 | Communications with Creditors | Participate in preparation meeting with Jones Day in advance of retiree committee meeting   | 2.0  | \$ 650.00   | \$ 1,300.00           |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 11-Sep-13 | Communications with Creditors | Participate in meeting with retiree committee to address City's current proposal and any creditor questions   | 4.0  | \$ 650.00   | \$ 2,600.00           |
| Santambrogio, Juan   | JS       | Senior Manager | 11-Sep-13 | Communications with Creditors | Participate in meeting with Retiree Committee and its advisors  | 4.6  | \$ 650.00   | \$ 2,990.00           |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 12-Sep-13 | Communications with Creditors | Prepare revised versions of Debtor in Possession cash forecast per creditor requests  | 0.5  | \$ 650.00   | \$ 325.00             |
| Malhotra, Gaurav     | GM       | Principal      | 12-Sep-13 | Communications with Creditors | Collection of information in connection with document request from creditors.   | 2.3  | \$ 800.00   | \$ 1,840.00           |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 13-Sep-13 | Communications with Creditors | Prepare responses to creditor follow-up request on Debtor in Possession cash forecast (Lazard)  | 1.0  | \$ 650.00   | \$ 650.00             |
| Malhotra, Gaurav     | GM       | Principal      | 13-Sep-13 | Communications with Creditors | Participate in conference call w/J. Santambrogio regarding information requested by creditors.  | 1.2  | \$ 800.00   | \$ 960.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 13-Sep-13 | Communications with Creditors | Participate in discussion with K. Herman (Miller Buckfire) regarding creditor follow up questions on the cash forecasts   | 0.8  | \$ 650.00   | \$ 520.00             |
| Bugden, Nicholas R.  | NRB      | Senior         | 16-Sep-13 | Communications with Creditors | Update report of Department Headcount tracking  | 1.1  | \$ 360.00   | \$ 396.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 16-Sep-13 | Communications with Creditors | Participate in conference call with creditor advisors (Lazard) and other advisors to discuss questions about the Debtor in Possession cash forecast                                 | 0.9  | \$ 650.00   | \$ 585.00             |
| Malhotra, Gaurav     | GM       | Principal      | 16-Sep-13 | Communications with Creditors | Conference call with professionals for retiree committee to discuss retiree healthcare.   | 0.5  | \$ 800.00   | \$ 400.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 17-Sep-13 | Communications with Creditors | Review revenue call follow up items submitted by Miller Buckfire  | 0.4  | \$ 650.00   | \$ 260.00             |
| Sarna, Shavi         | SS       | Manager        | 17-Sep-13 | Communications with Creditors | Participate on call with Detroit Police Department (Animal Control) euthanasia vendor to discuss payment process and terms under Ch 9 proceedings                                   | 0.8  | \$ 485.00   | \$ 388.00             |
| Malhotra, Gaurav     | GM       | Principal      | 17-Sep-13 | Communications with Creditors | Conference call w professionals for retiree committee to discuss retiree healthcare   | 1.1  | \$ 800.00   | \$ 880.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 18-Sep-13 | Communications with Creditors | Participate in conference call with creditor advisors (Lazard, Dentons, Segal) and other advisors to discuss OPEB proposal and City liquidity                                       | 2.0  | \$ 650.00   | \$ 1,300.00           |
| Bugden, Nicholas R.  | NRB      | Senior         | 19-Sep-13 | Communications with Creditors | Prepare response to Miller Buckfire re: benefits of new employees in plan   | 1.2  | \$ 360.00   | \$ 432.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 19-Sep-13 | Communications with Creditors | Participate in meeting with W. Brown (COD) to discuss medical provider contracts  | 1.0  | \$ 650.00   | \$ 650.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 19-Sep-13 | Communications with Creditors | Prepare responses to retiree committee data requests (Dentons)  | 2.2  | \$ 650.00   | \$ 1,430.00           |
| Pickering, Ben       | BP       | Principal      | 19-Sep-13 | Communications with Creditors | Participate in telephone discussion with representative of 36th District Court vendor regarding issue and potential resolution.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 20-Sep-13 | Communications with Creditors | Prepare responses to retiree committee data requests (Dentons)  | 1.0  | \$ 650.00   | \$ 650.00             |
| Pickering, Ben       | BP       | Principal      | 20-Sep-13 | Communications with Creditors | Participate in telephone discussion with representative of petroleum vendor regarding account status and ongoing service requirements.  | 0.5  | \$ 800.00   | \$ 400.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 23-Sep-13 | Communications with Creditors | Review creditor request list and identify items readily available to be provided  | 0.6  | \$ 650.00   | \$ 390.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 23-Sep-13 | Communications with Creditors | Review financial information to be provided to creditors in response to creditors advisors requests   | 0.7  | \$ 650.00   | \$ 455.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 23-Sep-13 | Communications with Creditors | Participate in conference call with B. Bennett (Jones Day) to discuss method for satisfying pension data requests from creditors  | 0.5  | \$ 650.00   | \$ 325.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 24-Sep-13 | Communications with Creditors | Prepare responses to creditor data requests from AMBAC/Goldin   | 0.9  | \$ 650.00   | \$ 585.00             |
| Pickering, Ben       | BP       | Principal      | 24-Sep-13 | Communications with Creditors | Participate in conference call with E.Jenkins and C.McInnis (COD) and representative of Fire Department supplier regarding status of account, payment schedule and incoming orders. | 0.6  | \$ 800.00   | \$ 480.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 24-Sep-13 | Communications with Creditors | Review financial information to be provided to creditors in response to creditors advisors requests   | 1.6  | \$ 650.00   | \$ 1,040.00           |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 26-Sep-13 | Communications with Creditors | Prepare list of city-wide assets to satisfy creditor data request   | 0.8  | \$ 650.00   | \$ 520.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                                       | Initials | Title          | Date      | Project Category              | Description   | Time        | Hourly Rate | Total Individual Fees |
|--|----------|----------------|-----------|-------------------------------|---|-------------|-------------|-----------------------|
| Jerneycic, Daniel J.                       | DJJ      | Senior Manager | 26-Sep-13 | Communications with Creditors | Analyze retiree committee's suggestion for changes to City healthcare reform  | 1.1         | \$ 650.00   | \$ 715.00             |
| Pickering, Ben                             | BP       | Principal      | 26-Sep-13 | Communications with Creditors | Correspondence from/to 36th District Court vendor regarding account and disbursement status.  | 0.4         | \$ 800.00   | \$ 320.00             |
| Santambrogio, Juan                         | JS       | Senior Manager | 26-Sep-13 | Communications with Creditors | Review and submit detailed asset report to be provided to creditors   | 0.6         | \$ 650.00   | \$ 390.00             |
| Bugden, Nicholas R.                        | NRB      | Senior         | 27-Sep-13 | Communications with Creditors | Prepare historical medical payment information for creditor request   | 2.1         | \$ 360.00   | \$ 756.00             |
| Santambrogio, Juan                         | JS       | Senior Manager | 27-Sep-13 | Communications with Creditors | Review information request list from potential Debtor in Possession lender  | 0.5         | \$ 650.00   | \$ 325.00             |
| <b>Communications with Creditors Total</b> |          |                |           |                               |   | <b>73.5</b> | <b>\$</b>   | <b>48,571.00</b>      |
| Saldanha, David                            | DS       | Senior Manager | 3-Sep-13  | Executory contracts           | Prepare information and reconciliation regarding AT&T based on Jones Day request  | 0.6         | \$ 650.00   | \$ 390.00             |
| Saldanha, David                            | DS       | Senior Manager | 3-Sep-13  | Executory contracts           | Analyze update provided by Health department regarding contracts they would like to Assume or Reject for the executory contract review process  | 0.8         | \$ 650.00   | \$ 520.00             |
| Saldanha, David                            | DS       | Senior Manager | 3-Sep-13  | Executory contracts           | Analyze information provided by ITS (R. Millender) regarding AT&T contract and line by line reconciliation between the parties.   | 1.1         | \$ 650.00   | \$ 715.00             |
| Saldanha, David                            | DS       | Senior Manager | 3-Sep-13  | Executory contracts           | Prepare for meeting with Purchasing department to determine process of collecting and reviewing contracts.  | 1.8         | \$ 650.00   | \$ 1,170.00           |
| Saldanha, David                            | DS       | Senior Manager | 3-Sep-13  | Executory contracts           | Participate in meeting to discuss the update from B. Dick (General Services Department) and B. Taylor (Public Lighting Department) on contract review process                                     | 1.1         | \$ 650.00   | \$ 715.00             |
| Saldanha, David                            | DS       | Senior Manager | 3-Sep-13  | Executory contracts           | Participate in meeting with Information Technology Services regarding missing information or inconsistencies with contract data previously received from the department                           | 1.2         | \$ 650.00   | \$ 780.00             |
| Saldanha, David                            | DS       | Senior Manager | 3-Sep-13  | Executory contracts           | Participate in meeting with M. Walsh (Conway Mackenzie) regarding contract review process and locations of specific department contracts (36D) required by Conway.                                | 0.9         | \$ 650.00   | \$ 585.00             |
| Saldanha, David                            | DS       | Senior Manager | 4-Sep-13  | Executory contracts           | Prepare additional information to provide Recreation, Detroit Department of Transportation and Department of Public Works with information to aid in the collection of the open/ active contracts | 0.8         | \$ 650.00   | \$ 520.00             |
| Saldanha, David                            | DS       | Senior Manager | 4-Sep-13  | Executory contracts           | Prepare communication and working papers to send for litigation discovery   | 2.6         | \$ 650.00   | \$ 1,690.00           |
| Saldanha, David                            | DS       | Senior Manager | 4-Sep-13  | Executory contracts           | Participate in meeting with Human Services contact (K. Wooten) identify potential contract status and location of physical contracts  | 0.8         | \$ 650.00   | \$ 520.00             |
| Saldanha, David                            | DS       | Senior Manager | 4-Sep-13  | Executory contracts           | Participate in discussion with B. Hartzell (COD) regarding Employment and Training department contracts; department is closed and tracking correct person to review contracts                     | 1.1         | \$ 650.00   | \$ 715.00             |
| Saldanha, David                            | DS       | Senior Manager | 4-Sep-13  | Executory contracts           | Participate in meeting with M. Jamison (COD) regarding next steps for Finance to engage in contract review process.   | 1.5         | \$ 650.00   | \$ 975.00             |
| Saldanha, David                            | DS       | Senior Manager | 4-Sep-13  | Executory contracts           | Participate in meeting with A. DuPerry (COD) regarding contract review process and Purchasing Department's role in the process.   | 1.6         | \$ 650.00   | \$ 1,040.00           |
| Saldanha, David                            | DS       | Senior Manager | 5-Sep-13  | Executory contracts           | Prepare contract lists for meetings with Detroit Workforce, Auditor General and Non-Departmental Departments  | 2.7         | \$ 650.00   | \$ 1,755.00           |
| Saldanha, David                            | DS       | Senior Manager | 5-Sep-13  | Executory contracts           | Participate in meeting with Fire Department to review status of contract review process   | 0.5         | \$ 650.00   | \$ 325.00             |
| Saldanha, David                            | DS       | Senior Manager | 5-Sep-13  | Executory contracts           | Participate in meeting with the Law Department regarding information sent and clarifying information in the contract list reviewed by the department  | 0.5         | \$ 650.00   | \$ 325.00             |
| Saldanha, David                            | DS       | Senior Manager | 5-Sep-13  | Executory contracts           | Participate in meeting with Information Technology Department to review status of contract review process   | 1.7         | \$ 650.00   | \$ 1,105.00           |
| Malhotra, Gaurav                           | GM       | Principal      | 6-Sep-13  | Executory contracts           | Prepare communication for S.Penn (COD) & S.Mays (COD) in connection with assistance required by the City for ADP implementation.  | 0.8         | \$ 800.00   | \$ 640.00             |
| Molepske, Mark R.                          | MRM      | Senior Manager | 6-Sep-13  | Executory contracts           | Review outstanding real estate leases   | 1.0         | \$ 648.05   | \$ 648.05             |
| Pickering, Ben                             | BP       | Principal      | 6-Sep-13  | Executory contracts           | Review information pertaining to leased real estate.  | 0.5         | \$ 800.00   | \$ 400.00             |
| Saldanha, David                            | DS       | Senior Manager | 6-Sep-13  | Executory contracts           | Analyze information lists sent by Detroit Water Sewer Department (Grant Funds), Finance (Treasury) and Recreation Departments regarding open / active v. expired contracts.                       | 2.8         | \$ 650.00   | \$ 1,820.00           |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name              | Initials | Title          | Date      | Project Category    | Description  | Time | Hourly Rate | Total Individual Fees |
|-------------------|----------|----------------|-----------|---------------------|--|------|-------------|-----------------------|
| Saldanha, David   | DS       | Senior Manager | 6-Sep-13  | Executory contracts | Participate in meeting with Auditor General analyzing information provided regarding contract review process and location of certain open / active contracts for review.                                       | 0.8  | \$ 650.00   | \$ 520.00             |
| Saldanha, David   | DS       | Senior Manager | 6-Sep-13  | Executory contracts | Participate in meeting with Purchasing Department to discuss reconciliation efforts made between Iron Mountain and the City to review pre- and post-petition outstanding balance.                              | 1.4  | \$ 650.00   | \$ 910.00             |
| Saldanha, David   | DS       | Senior Manager | 6-Sep-13  | Executory contracts | Participate in discussion with R. Millender (COD) in ITS regarding status of AT&T reconciliation and discussions / negotiations with creditor  | 0.8  | \$ 650.00   | \$ 520.00             |
| Malhotra, Gaurav  | GM       | Principal      | 9-Sep-13  | Executory contracts | Participate in conference call to review issues related to Detroit Windsor Tunnel with J. Doak (Miller Buckfire) & Jones Day.  | 0.9  | \$ 800.00   | \$ 720.00             |
| Saldanha, David   | DS       | Senior Manager | 10-Sep-13 | Executory contracts | Prepare analysis based on information received regarding the contract review process with Law, General Services Department and Grant and Contracts department at Detroit Water Sewer Department                | 2.1  | \$ 650.00   | \$ 1,365.00           |
| Saldanha, David   | DS       | Senior Manager | 10-Sep-13 | Executory contracts | Participate in meeting with Human Services Department regarding the status of the contract review process and potential location of contracts  | 0.6  | \$ 650.00   | \$ 390.00             |
| Saldanha, David   | DS       | Senior Manager | 10-Sep-13 | Executory contracts | Participate in meeting with M. Lockridge (COD) Auditor General's office regarding the timing and location of potential open / active contract under his department   | 0.8  | \$ 650.00   | \$ 520.00             |
| Saldanha, David   | DS       | Senior Manager | 10-Sep-13 | Executory contracts | Participate in initial meeting with D. Richardson (COD) to discuss the contract review process with City Counsel department  | 0.9  | \$ 650.00   | \$ 585.00             |
| Saldanha, David   | DS       | Senior Manager | 10-Sep-13 | Executory contracts | Participate in meeting with D. Brawley (COD) Fire Department regarding the status of the contract retrieval and review process   | 0.9  | \$ 650.00   | \$ 585.00             |
| Saldanha, David   | DS       | Senior Manager | 11-Sep-13 | Executory contracts | Analyze information provided by City Counsel office regarding the open / active contracts and locations of certain contracts in their department versus purchasing department                                  | 1.1  | \$ 650.00   | \$ 715.00             |
| Saldanha, David   | DS       | Senior Manager | 11-Sep-13 | Executory contracts | Analyze detail transaction level detail information provided by Finance regarding IAB between Detroit Water Sewer Department and the general fund and reconciling the differences between the summary provided | 1.7  | \$ 650.00   | \$ 1,105.00           |
| Saldanha, David   | DS       | Senior Manager | 11-Sep-13 | Executory contracts | Analyze update provided by Detroit City Counsel regarding contracts they would like to Assume or Reject for the executory contract review process.   | 0.8  | \$ 650.00   | \$ 520.00             |
| Saldanha, David   | DS       | Senior Manager | 11-Sep-13 | Executory contracts | Prepare for initial discussions with the Communication and Creative Services, Environmental and Human Services regarding contract review process   | 2.1  | \$ 650.00   | \$ 1,365.00           |
| Saldanha, David   | DS       | Senior Manager | 11-Sep-13 | Executory contracts | Participate in meeting to discuss lease contracts to be immediately rejected by Jones Day  | 0.5  | \$ 650.00   | \$ 325.00             |
| Saldanha, David   | DS       | Senior Manager | 11-Sep-13 | Executory contracts | Participate in meeting with M. Paque (KCC) regarding the current status of the contract review process and timing to have KCC brought in to scan copies of contracts   | 0.7  | \$ 650.00   | \$ 455.00             |
| Molepske, Mark R. | MRM      | Senior Manager | 12-Sep-13 | Executory contracts | Prepare summary communication regarding City real estate leases  | 0.3  | \$ 648.05   | \$ 194.42             |
| Saldanha, David   | DS       | Senior Manager | 12-Sep-13 | Executory contracts | Prepare information for Elections Department regarding contract review process   | 0.3  | \$ 650.00   | \$ 195.00             |
| Saldanha, David   | DS       | Senior Manager | 12-Sep-13 | Executory contracts | Prepare information for Homeland Security Department regarding contract review process   | 0.3  | \$ 650.00   | \$ 195.00             |
| Saldanha, David   | DS       | Senior Manager | 12-Sep-13 | Executory contracts | Prepare information for Human Rights Department regarding contract review process  | 0.3  | \$ 650.00   | \$ 195.00             |
| Saldanha, David   | DS       | Senior Manager | 12-Sep-13 | Executory contracts | Prepare information for Ombudsperson contract review process   | 0.3  | \$ 650.00   | \$ 195.00             |
| Saldanha, David   | DS       | Senior Manager | 12-Sep-13 | Executory contracts | Prepare information for Workforce Development Department regarding contract review process   | 0.3  | \$ 650.00   | \$ 195.00             |
| Saldanha, David   | DS       | Senior Manager | 12-Sep-13 | Executory contracts | Prepare list of contracts for Inspector Generals Department  | 0.4  | \$ 650.00   | \$ 260.00             |
| Saldanha, David   | DS       | Senior Manager | 12-Sep-13 | Executory contracts | Prepare information for all departments in which a contact person is unknown in an effort to determine whether contracts under these departments are open/active   | 1.4  | \$ 650.00   | \$ 910.00             |
| Saldanha, David   | DS       | Senior Manager | 12-Sep-13 | Executory contracts | Prepare for meeting with Jones Day, KCC and EY to discuss data provided by departments regarding contract review process   | 2.8  | \$ 650.00   | \$ 1,820.00           |
| Saldanha, David   | DS       | Senior Manager | 12-Sep-13 | Executory contracts | Participate in meeting with Mayor's Office regarding status of completing lists of open / active contracts   | 0.4  | \$ 650.00   | \$ 260.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name               | Initials | Title          | Date      | Project Category    | Description  | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------|----------------|-----------|---------------------|--|------|-------------|-----------------------|
| Saldanha, David    | DS       | Senior Manager | 12-Sep-13 | Executory contracts | Participate in meeting with City Clerk's office regarding status of reporting open/active contracts  | 0.6  | \$ 650.00   | \$ 390.00             |
| Saldanha, David    | DS       | Senior Manager | 13-Sep-13 | Executory contracts | Analyze information provided by Detroit Water Sewer Department (purchasing) regarding open / active v. expired contracts   | 1.1  | \$ 650.00   | \$ 715.00             |
| Saldanha, David    | DS       | Senior Manager | 13-Sep-13 | Executory contracts | Participate in meeting with B. Hartzell (COD) regarding City leases for purposes of assessing completeness of contract assumption and rejection process for leases                     | 0.3  | \$ 650.00   | \$ 195.00             |
| Saldanha, David    | DS       | Senior Manager | 13-Sep-13 | Executory contracts | Participate in meeting with J. Tiller (Jones Day) and M. Paque (KCC) to update the contract review process and discuss next steps  | 1.0  | \$ 650.00   | \$ 650.00             |
| Saldanha, David    | DS       | Senior Manager | 13-Sep-13 | Executory contracts | Participate in meeting to discuss status of contract review process with Detroit Department of Transportation  | 0.3  | \$ 650.00   | \$ 195.00             |
| Saldanha, David    | DS       | Senior Manager | 13-Sep-13 | Executory contracts | Participate in meeting to discuss status of contract review process with Municipal Parking   | 0.3  | \$ 650.00   | \$ 195.00             |
| Saldanha, David    | DS       | Senior Manager | 13-Sep-13 | Executory contracts | Participate in meeting to discuss status of contract review process with Planning and Development Department   | 0.3  | \$ 650.00   | \$ 195.00             |
| Saldanha, David    | DS       | Senior Manager | 13-Sep-13 | Executory contracts | Participate in meeting to discuss status of contract review process with Information Technology Services department  | 0.4  | \$ 650.00   | \$ 260.00             |
| Saldanha, David    | DS       | Senior Manager | 13-Sep-13 | Executory contracts | Participate in meeting with Fire Department regarding status of open / active contracts  | 0.4  | \$ 650.00   | \$ 260.00             |
| Freitas, Elen      | EF       | Senior Manager | 16-Sep-13 | Executory contracts | Review Detroit Windsor Tunnel lease agreement  | 2.3  | \$ 576.55   | \$ 1,326.07           |
| Saldanha, David    | DS       | Senior Manager | 16-Sep-13 | Executory contracts | Analyze update provided by Ombudseman regarding contracts they would like to Assume or Reject for the executory contract review process.   | 0.8  | \$ 650.00   | \$ 520.00             |
| Saldanha, David    | DS       | Senior Manager | 16-Sep-13 | Executory contracts | Analyze updated contract listing provided by ITS   | 0.9  | \$ 650.00   | \$ 585.00             |
| Saldanha, David    | DS       | Senior Manager | 16-Sep-13 | Executory contracts | Analyze updated contract information provided by Treasury and Accounting - Finance contracts   | 1.8  | \$ 650.00   | \$ 1,170.00           |
| Santambrogio, Juan | JS       | Senior Manager | 16-Sep-13 | Executory contracts | Review preliminary analysis on outstanding contracts   | 0.6  | \$ 650.00   | \$ 390.00             |
| Santambrogio, Juan | JS       | Senior Manager | 16-Sep-13 | Executory contracts | Review preliminary analysis of annual expenditures by category of spend  | 0.7  | \$ 650.00   | \$ 455.00             |
| Saldanha, David    | DS       | Senior Manager | 16-Sep-13 | Executory contracts | Participate in meeting with I. Weathers (COD) regarding Iron Mountain reconciliation by department   | 1.7  | \$ 650.00   | \$ 1,105.00           |
| Freitas, Elen      | EF       | Senior Manager | 17-Sep-13 | Executory contracts | Analyze historical financial statements available in data room   | 2.5  | \$ 576.55   | \$ 1,441.38           |
| Freitas, Elen      | EF       | Senior Manager | 17-Sep-13 | Executory contracts | Analyze additional data related to the Detroit Windsor Tunnel made available in data room  | 2.0  | \$ 576.55   | \$ 1,153.10           |
| Saldanha, David    | DS       | Senior Manager | 17-Sep-13 | Executory contracts | Prepare updated list of master service contracts for updated information provided by departments   | 1.3  | \$ 650.00   | \$ 845.00             |
| Saldanha, David    | DS       | Senior Manager | 17-Sep-13 | Executory contracts | Analyze information provided by Detroit Water Sewer Department regarding their contracts and comparing conflicting information from grant v. contract lists                            | 1.8  | \$ 650.00   | \$ 1,170.00           |
| Santambrogio, Juan | JS       | Senior Manager | 17-Sep-13 | Executory contracts | Review preliminary analysis on outstanding contracts   | 0.5  | \$ 650.00   | \$ 325.00             |
| Saldanha, David    | DS       | Senior Manager | 17-Sep-13 | Executory Contracts | Participate in meeting with Jones Day to discuss update on contract review process   | 1.0  | \$ 650.00   | \$ 650.00             |
| Saldanha, David    | DS       | Senior Manager | 17-Sep-13 | Executory contracts | Participate in meeting with W. Jones (COD) regarding information and documents provided by treasury department   | 1.2  | \$ 650.00   | \$ 780.00             |
| Saldanha, David    | DS       | Senior Manager | 17-Sep-13 | Executory contracts | Participate in meeting with Iron Mountain to discuss update from various departments including concerns of closed accounts and paid invoices.  | 1.3  | \$ 650.00   | \$ 845.00             |
| Saldanha, David    | DS       | Senior Manager | 17-Sep-13 | Executory contracts | Participate in meeting with M. Walker (COD) regarding Iron Mountain outstanding invoices and reconciliation issues   | 1.3  | \$ 650.00   | \$ 845.00             |
| Saldanha, David    | DS       | Senior Manager | 17-Sep-13 | Executory contracts | Participate in meeting with J. Mutebi (COD) health department regarding Iron Mountain outstanding invoices. Health department believes all invoices were paid prior to closing account | 1.4  | \$ 650.00   | \$ 910.00             |
| Canoy, Mark R.     | MRC      | Senior         | 18-Sep-13 | Executory contracts | Participate in meeting meeting with E. Hessel (, BDO, to discuss the nature and scope of their work and understand financial statement tracking.                                       | 1.5  | \$ 344.50   | \$ 516.75             |
| Freitas, Elen      | EF       | Senior Manager | 18-Sep-13 | Executory contracts | Review of the historical financial databook prepared by internal team  | 2.8  | \$ 576.55   | \$ 1,614.34           |
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Prepare revised Parking Department contract list to G. Mann (COD)  | 0.5  | \$ 650.00   | \$ 325.00             |
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Participate in meeting with Human Services Department regarding outstanding open/active contracts  | 0.6  | \$ 650.00   | \$ 390.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name               | Initials | Title          | Date      | Project Category    | Description  | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------|----------------|-----------|---------------------|--|------|-------------|-----------------------|
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Analyze responses from departments where zero dollar value remains on contract but department indicates contract is open/active  | 1.7  | \$ 650.00   | \$ 1,105.00           |
| Santambrogio, Juan | JS       | Senior Manager | 18-Sep-13 | Executory contracts | Review preliminary analysis on outstanding contracts   | 0.8  | \$ 650.00   | \$ 520.00             |
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Participate in meeting with J. Eiland (COD) Homeland security department regarding outstanding open/active contracts   | 0.3  | \$ 650.00   | \$ 195.00             |
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Participate in meeting with R. Anderson (COD) of Planning and Development Department regarding outstanding open/active contracts and timing regarding finalized list                 | 0.3  | \$ 650.00   | \$ 195.00             |
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Participate in meeting to discuss delay in completion of departmental review of contracts and prepare list of open/active contracts from V. Miller (PDD)                             | 0.4  | \$ 650.00   | \$ 260.00             |
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Participate in meeting with J. Winfrey (COD) of City Clerk department regarding outstanding open/active contracts and timing regarding finalized list                                | 0.4  | \$ 650.00   | \$ 260.00             |
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Participate in meeting with W. Wesley (COD) of Elections department regarding outstanding open/active contracts and timing regarding finalized list                                  | 0.4  | \$ 650.00   | \$ 260.00             |
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Participate in meeting with D. Brawley (COD) to discuss outstanding contract list from Fire department   | 0.5  | \$ 650.00   | \$ 325.00             |
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Participate in meeting with Public Lighting Department to discuss outstanding list of open/active contracts as well as possible location of active contracts                         | 0.5  | \$ 650.00   | \$ 325.00             |
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Participate in meeting with R. Brundidge (COD) of the Department of Public Works regarding outstanding open/active contracts and timing regarding finalized list                     | 0.5  | \$ 650.00   | \$ 325.00             |
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Participate in meeting with A. Anyanwu (COD) Environmental Affairs Department regarding outstanding open/active contracts  | 0.7  | \$ 650.00   | \$ 455.00             |
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Participate in meeting with Information Technology Services regarding document request for spend / activity analysis by contract to support assume / reject process                  | 1.0  | \$ 650.00   | \$ 650.00             |
| Saldanha, David    | DS       | Senior Manager | 18-Sep-13 | Executory contracts | Participate in meeting with S. Garrett to review Mayor Office list of outstanding contracts  | 1.1  | \$ 650.00   | \$ 715.00             |
| Freitas, Elen      | EF       | Senior Manager | 19-Sep-13 | Executory contracts | Analyze audited financial statements versus internal financial statements provided in the dataroom   | 1.4  | \$ 576.55   | \$ 807.17             |
| Santambrogio, Juan | JS       | Senior Manager | 19-Sep-13 | Executory contracts | Review preliminary analysis of annual expenditures by category of spend  | 0.9  | \$ 650.00   | \$ 585.00             |
| Santambrogio, Juan | JS       | Senior Manager | 19-Sep-13 | Executory contracts | Review preliminary analysis on outstanding contracts   | 1.2  | \$ 650.00   | \$ 780.00             |
| Saldanha, David    | DS       | Senior Manager | 19-Sep-13 | Executory contracts | Participate in meeting with Law Department regarding information retrieved thus far regarding Iron Mountain invoices   | 0.6  | \$ 650.00   | \$ 390.00             |
| Saldanha, David    | DS       | Senior Manager | 19-Sep-13 | Executory contracts | Participate in meeting with B. Hartzel (COD) of Budget regarding identification of key contacts in departments closed or transferred from the city                                   | 0.8  | \$ 650.00   | \$ 520.00             |
| Saldanha, David    | DS       | Senior Manager | 19-Sep-13 | Executory contracts | Participate in meeting with S. Scott (COD) of the Department of Public Works regarding invoices outstanding for Iron Mountain and reviewing the invoice for accuracy.                | 0.9  | \$ 650.00   | \$ 585.00             |
| Saldanha, David    | DS       | Senior Manager | 19-Sep-13 | Executory contracts | Participate in meeting with B. Wilderson (COD) and S. Fleming (COD) Pension-Finance department regarding Iron Mountain account balances  | 1.0  | \$ 650.00   | \$ 650.00             |
| Saldanha, David    | DS       | Senior Manager | 19-Sep-13 | Executory contracts | Participate in meeting with M. Jamison (COD) and J. Rimmer (COD) of Finance department regarding city wide contracts and tactics to track status of contracts as still valid / open. | 1.2  | \$ 650.00   | \$ 780.00             |
| Freitas, Elen      | EF       | Senior Manager | 20-Sep-13 | Executory contracts | Analyze additional information posted in the dataroom (allocation process)   | 2.1  | \$ 576.55   | \$ 1,210.76           |
| Freitas, Elen      | EF       | Senior Manager | 20-Sep-13 | Executory contracts | Prepare for the meeting with auditors on Monday (review of information provided and prepare questions to be asked to the auditors)   | 1.4  | \$ 576.55   | \$ 807.17             |
| Santambrogio, Juan | JS       | Senior Manager | 20-Sep-13 | Executory contracts | Participate in conference call with D Saldanha (EY) to discuss contract review process   | 0.5  | \$ 650.00   | \$ 325.00             |
| Canoy, Mark R.     | MRC      | Senior         | 23-Sep-13 | Executory contracts | Review of reporting package and materiality calculations   | 1.1  | \$ 344.50   | \$ 378.95             |
| Canoy, Mark R.     | MRC      | Senior         | 23-Sep-13 | Executory contracts | Review of balance sheet accounts including all assets  | 1.5  | \$ 344.50   | \$ 516.75             |



Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category    | Description  | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|---------------------|--|------|-------------|-----------------------|
| Canoy, Mark R.       | MRC      | Senior         | 23-Sep-13 | Executory contracts | Prepare initial build out of proof of cash reconciliation including review of the audited statements   | 1.7  | \$ 344.50   | \$ 585.65             |
| Canoy, Mark R.       | MRC      | Senior         | 23-Sep-13 | Executory contracts | Review Bank statement regarding proof of cash  | 2.1  | \$ 344.50   | \$ 723.45             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 23-Sep-13 | Executory contracts | Review scope of work draft from external service provider (Experis) for bank reconciliation process  | 0.8  | \$ 650.00   | \$ 520.00             |
| Saldanha, David      | DS       | Senior Manager | 23-Sep-13 | Executory contracts | Analyze City Clerks Office information regarding open/active contracts   | 0.8  | \$ 650.00   | \$ 520.00             |
| Saldanha, David      | DS       | Senior Manager | 23-Sep-13 | Executory contracts | Prepare for meeting with Jones Day, Purchasing and EY regarding update of contract review process and next steps   | 0.8  | \$ 650.00   | \$ 520.00             |
| Saldanha, David      | DS       | Senior Manager | 23-Sep-13 | Executory contracts | Analyze Human Service contract information regarding open/active contracts provided by K. Wooten (COD)   | 1.2  | \$ 650.00   | \$ 780.00             |
| Saldanha, David      | DS       | Senior Manager | 23-Sep-13 | Executory contracts | Prepare schedules for contracts with Detroit Building Authority and various other vendors to send to city contacts from the ITS contract database  | 1.2  | \$ 650.00   | \$ 780.00             |
| James, Arthur E.     | AEJ      | Manager        | 23-Sep-13 | Executory Contracts | Participate in meeting with Jones Day (City legal counsel) and A. DuPerry (COD) / Procurement to discuss contract review process   | 1.0  | \$ 485.00   | \$ 485.00             |
| Freitas, Elen        | EF       | Senior Manager | 23-Sep-13 | Executory contracts | Review of the audit work papers  | 1.8  | \$ 576.55   | \$ 1,037.79           |
| Saldanha, David      | DS       | Senior Manager | 23-Sep-13 | Executory contracts | Participate in meeting with D. Brawley (COD) of Fire Department regarding status of providing open/active contracts  | 0.3  | \$ 650.00   | \$ 195.00             |
| Saldanha, David      | DS       | Senior Manager | 23-Sep-13 | Executory contracts | Participate in meeting with R. Anderson (COD) of Planning and Development Department regarding timing of delivery of updated open/active contracts   | 0.4  | \$ 650.00   | \$ 260.00             |
| Saldanha, David      | DS       | Senior Manager | 23-Sep-13 | Executory contracts | Participate in meeting with Mayor's Office staff C. Polk (COD) regarding contact persons of city departments that have been closed or transferred to 3rd party   | 0.8  | \$ 650.00   | \$ 520.00             |
| Saldanha, David      | DS       | Senior Manager | 23-Sep-13 | Executory contracts | Participate in meeting with W. Wesley (COD) and J. Winfrey (COD) of Elections Department regarding status of contracts and open/active contract list   | 1.0  | \$ 650.00   | \$ 650.00             |
| Saldanha, David      | DS       | Senior Manager | 23-Sep-13 | Executory contracts | Participate in meeting with Jones Day, and Purchasing regarding status update and next steps of contract review process  | 1.0  | \$ 650.00   | \$ 650.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 23-Sep-13 | Executory contracts | Participate in meeting with Purchasing Department to discuss executory contract process  | 1.0  | \$ 650.00   | \$ 650.00             |
| Calboreanu, Iosif    | IC       | Manager        | 24-Sep-13 | Executory contracts | Review vendor contract listings  | 1.3  | \$ 485.00   | \$ 630.50             |
| Freitas, Elen        | EF       | Senior Manager | 24-Sep-13 | Executory contracts | Analyze new information posted to the dataroom   | 2.3  | \$ 576.55   | \$ 1,326.07           |
| Freitas, Elen        | EF       | Senior Manager | 24-Sep-13 | Executory contracts | Prepare for the meeting with Detroit Windsor Tunnel management on Wednesday  | 2.2  | \$ 576.55   | \$ 1,268.41           |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 24-Sep-13 | Executory contracts | Analyze purchasing compliance procedures relative to proposal for external service provider assistance   | 0.6  | \$ 650.00   | \$ 390.00             |
| Saldanha, David      | DS       | Senior Manager | 24-Sep-13 | Executory contracts | Participate in meeting with G. Mann (COD) of Parking Department regarding status of open/active contracts  | 0.4  | \$ 650.00   | \$ 260.00             |
| Saldanha, David      | DS       | Senior Manager | 24-Sep-13 | Executory contracts | Analyze vendor information provided by Human Service Department to be included in open/active contracts for department   | 1.1  | \$ 650.00   | \$ 715.00             |
| Saldanha, David      | DS       | Senior Manager | 24-Sep-13 | Executory contracts | Analyze contracts provided by Detroit Department of Transportation regarding open/active contracts regarding regular and grant funded contract, including the addition of new contracts to be added to Master List including reasons for not originally be included in data by Information Technology Services | 1.5  | \$ 650.00   | \$ 975.00             |
| Saldanha, David      | DS       | Senior Manager | 24-Sep-13 | Executory contracts | Prepare schedules to send to contacts provided by Mayor's Office for various contract groups without designated department   | 2.5  | \$ 650.00   | \$ 1,625.00           |
| Saldanha, David      | DS       | Senior Manager | 24-Sep-13 | Executory contracts | Analyze activity analysis by contract provided by Information Technology Services of all contracts and review reasonableness of information provided by departments that have responded to date  | 2.8  | \$ 650.00   | \$ 1,820.00           |
| Calboreanu, Iosif    | IC       | Manager        | 24-Sep-13 | Executory Contracts | Participate in meeting with Jones Day (City legal counsel) to discuss timing of contract review process  | 0.5  | \$ 485.00   | \$ 242.50             |
| James, Arthur E.     | AEJ      | Manager        | 24-Sep-13 | Executory Contracts | Participate in meeting with Jones Day to discuss timeline for contract review process  | 0.5  | \$ 485.00   | \$ 242.50             |
| Saldanha, David      | DS       | Senior Manager | 24-Sep-13 | Executory contracts | Participate in meeting with A. Clark (COD) of Detroit Department of Transportation regarding timing of delivery of status of open/active contracts   | 0.4  | \$ 650.00   | \$ 260.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name              | Initials | Title          | Date      | Project Category    | Description   | Time | Hourly Rate | Total Individual Fees |
|-------------------|----------|----------------|-----------|---------------------|---|------|-------------|-----------------------|
| Saldanha, David   | DS       | Senior Manager | 24-Sep-13 | Executory contracts | Participate in meeting with V. Patel (COD) of Information Technology Services department to review activity analysis of contracts   | 1.1  | \$ 650.00   | \$ 715.00             |
| Canoy, Mark R.    | MRC      | Senior         | 25-Sep-13 | Executory contracts | Participate in call with D. Kane and B. Moore to understand the implication of intercompany transactions on cash flows  | 1.2  | \$ 344.50   | \$ 413.40             |
| Canoy, Mark R.    | MRC      | Senior         | 25-Sep-13 | Executory contracts | Build out of proof of cash reconciliation   | 1.4  | \$ 344.50   | \$ 482.30             |
| Canoy, Mark R.    | MRC      | Senior         | 25-Sep-13 | Executory contracts | Analyze the pension funds flow to understand the affect on cash   | 2.3  | \$ 344.50   | \$ 792.35             |
| Freitas, Elen     | EF       | Senior Manager | 25-Sep-13 | Executory contracts | Analyze the 2012 monthly tunnel traffic information   | 0.8  | \$ 576.55   | \$ 461.24             |
| Freitas, Elen     | EF       | Senior Manager | 25-Sep-13 | Executory contracts | Prepare update of the databook with the new trial balance provided by B. Moore (Detroit Windsor Tunnel)   | 1.8  | \$ 576.55   | \$ 1,037.79           |
| Freitas, Elen     | EF       | Senior Manager | 25-Sep-13 | Executory contracts | Analyze breakdown of operating expenses considered in the rent calculation  | 2.5  | \$ 576.55   | \$ 1,441.38           |
| Malhotra, Gaurav  | GM       | Principal      | 25-Sep-13 | Executory contracts | Review of current state of payroll implementation process.  | 0.4  | \$ 800.00   | \$ 320.00             |
| Saldanha, David   | DS       | Senior Manager | 25-Sep-13 | Executory contracts | Analyze payment data received from Information Technology Services during prior 18 months by contract to vendor payments over same period for consistency                                     | 1.5  | \$ 650.00   | \$ 975.00             |
| Saldanha, David   | DS       | Senior Manager | 25-Sep-13 | Executory contracts | Analyze data of payments made by vendor not included on Master Contract List verify if additional contracts should be included in review process  | 1.5  | \$ 650.00   | \$ 975.00             |
| Saldanha, David   | DS       | Senior Manager | 25-Sep-13 | Executory contracts | Review of contract information provided by Finance department from department heads including Assessor, Budget, EM, Finance Administration and Finance Treasury                               | 2.5  | \$ 650.00   | \$ 1,625.00           |
| Saldanha, David   | DS       | Senior Manager | 25-Sep-13 | Executory contracts | Prepare draft of contract review workplan   | 0.5  | \$ 650.00   | \$ 325.00             |
| Saldanha, David   | DS       | Senior Manager | 25-Sep-13 | Executory contracts | Participate in meeting with L. Harris (COD) of Parking Department regarding timing of delivery of open/active contracts   | 1.0  | \$ 650.00   | \$ 650.00             |
| Saldanha, David   | DS       | Senior Manager | 25-Sep-13 | Executory contracts | Participate in meeting with Detroit Workforce Development and Detroit Employment Solution Group contact A. Baker (COD) regarding contracts related to department now transferred to 3rd party | 1.8  | \$ 485.00   | \$ 873.00             |
| Calboreanu, Iosif | IC       | Manager        | 26-Sep-13 | Executory contracts | Review vendor contract listings in order to identify key criteria for contract assessment and understand the scope of the review  | 2.5  | \$ 344.50   | \$ 861.25             |
| Canoy, Mark R.    | MRC      | Senior         | 26-Sep-13 | Executory contracts | Prepare initial build out of proof of cash reconciliation including review of the audited statements (continued)  | 2.9  | \$ 576.55   | \$ 1,672.00           |
| Freitas, Elen     | EF       | Senior Manager | 26-Sep-13 | Executory contracts | Review of the traffic information (vehicle count) to the monthly toll revenue amounts   | 2.5  | \$ 576.55   | \$ 1,441.38           |
| Freitas, Elen     | EF       | Senior Manager | 26-Sep-13 | Executory contracts | Prepare recalculation of the amortization expenses in 2012  | 0.3  | \$ 800.00   | \$ 240.00             |
| Malhotra, Gaurav  | GM       | Principal      | 26-Sep-13 | Executory contracts | Prepare correspondence with S. Penn (EM) regarding ADP contract.  | 1.9  | \$ 650.00   | \$ 1,235.00           |
| Saldanha, David   | DS       | Senior Manager | 26-Sep-13 | Executory contracts | Prepare schedule for Finance department regarding revised payments activity details by contract and by vendor   | 0.4  | \$ 650.00   | \$ 260.00             |
| Saldanha, David   | DS       | Senior Manager | 26-Sep-13 | Executory contracts | Participate in meeting with B. Odroski (COD) of Police Department regarding contract review process   | 0.8  | \$ 650.00   | \$ 520.00             |
| Saldanha, David   | DS       | Senior Manager | 26-Sep-13 | Executory contracts | Participate in meeting with W. Jones (COD) of Finance Department discussing the updated schedule of activity payment  | 0.9  | \$ 650.00   | \$ 585.00             |
| Saldanha, David   | DS       | Senior Manager | 26-Sep-13 | Executory contracts | Participate in meeting with A. Baker-Giles (COD) of Detroit Workforce Development Department regarding contract review process  | 1.0  | \$ 650.00   | \$ 650.00             |
| Saldanha, David   | DS       | Senior Manager | 26-Sep-13 | Executory contracts | Participate in meeting with purchasing I. Weathers (COD) regarding the reconciliation of certain accounts for the Iron Mountain A/P balance.  | 1.2  | \$ 485.00   | \$ 582.00             |
| Calboreanu, Iosif | IC       | Manager        | 27-Sep-13 | Executory contracts | Review vendor contract listings in order to identify key criteria for contract assessment and understand the scope of the review  | 1.8  | \$ 576.55   | \$ 1,037.79           |
| Freitas, Elen     | EF       | Senior Manager | 27-Sep-13 | Executory contracts | Review newest documents in data room for Detroit Windsor Tunnel operations  | 2.4  | \$ 576.55   | \$ 1,383.72           |
| Freitas, Elen     | EF       | Senior Manager | 27-Sep-13 | Executory contracts | Prepare questions for Detroit Windsor Tunnel management   | 2.3  | \$ 576.55   | \$ 1,326.07           |
| Freitas, Elen     | EF       | Senior Manager | 27-Sep-13 | Executory contracts | Prepare due diligence requests for missing data in data room  | 1.2  | \$ 650.00   | \$ 780.00             |
| Saldanha, David   | DS       | Senior Manager | 27-Sep-13 | Executory contracts | Analyze information provided by Detroit Workforce Development Department regarding their list of contracts in order to assess contracts for assumption and rejection                          | 1.2  | \$ 650.00   | \$ 780.00             |
| Saldanha, David   | DS       | Senior Manager | 27-Sep-13 | Executory contracts | Analyze information provided by J. Tiller (Jones Day) regarding outstanding development agreements in order to assess contracts for assumption and rejection                                  | 1.3  | \$ 728.00   | \$ 946.40             |
| Short, Mark       | MS       | Principal      | 27-Sep-13 | Executory contracts | Review financial information provided by client   |      |             |                       |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                                     | Initials | Title          | Date      | Project Category            | Description  | Time         | Hourly Rate | Total Individual Fees |
|--|----------|----------------|-----------|-----------------------------|--|--------------|-------------|-----------------------|
| Short, Mark                              | MS       | Principal      | 27-Sep-13 | Executory contracts         | Review work to date performed by team including cash and lease analysis for Detroit Windsor Tunnel   | 2.1          | \$ 728.00   | \$ 1,528.80           |
| Saldanha, David                          | DS       | Senior Manager | 27-Sep-13 | Executory contracts         | Participate in meeting with J. Tiller (Jones Day) regarding outstanding development agreements and the need to include them in the contract review process | 0.7          | \$ 650.00   | \$ 455.00             |
| Calboreanu, Iosif                        | IC       | Manager        | 30-Sep-13 | Executory contracts         | Prepare key criteria for contract assessment (e.g. terms & conditions, pricing, payment terms)   | 2.5          | \$ 485.00   | \$ 1,212.50           |
| Calboreanu, Iosif                        | IC       | Manager        | 30-Sep-13 | Executory contracts         | Prepare detailed contract review timeline and activities needed to complete in line with bankruptcy milestones   | 1.7          | \$ 485.00   | \$ 824.50             |
| Canoy, Mark R.                           | MRC      | Senior         | 30-Sep-13 | Executory contracts         | Analyze general service administration renovation and the affect of the funds flow from reimbursement  | 1.1          | \$ 344.50   | \$ 378.95             |
| Canoy, Mark R.                           | MRC      | Senior         | 30-Sep-13 | Executory contracts         | Analyze the pension funds flow to understand the affect on cash  | 1.8          | \$ 344.50   | \$ 620.10             |
| Canoy, Mark R.                           | MRC      | Senior         | 30-Sep-13 | Executory contracts         | Analyze intercompany accounts and record keeping for such accounts   | 1.9          | \$ 344.50   | \$ 654.55             |
| Canoy, Mark R.                           | MRC      | Senior         | 30-Sep-13 | Executory contracts         | Prepare supporting analysis for intercompany, pension, GSA reimbursement for the proof of cash reconciliation  | 2.8          | \$ 344.50   | \$ 964.60             |
| Freitas, Elen                            | EF       | Senior Manager | 30-Sep-13 | Executory contracts         | Prepare depreciation recalculation for 2012  | 2.0          | \$ 576.55   | \$ 1,153.10           |
| Freitas, Elen                            | EF       | Senior Manager | 30-Sep-13 | Executory contracts         | Prepare proof of cash analysis   | 2.3          | \$ 576.55   | \$ 1,326.07           |
| Santambrogio, Juan                       | JS       | Senior Manager | 30-Sep-13 | Executory contracts         | Review supporting documents related to listing of City real estate assets  | 0.8          | \$ 650.00   | \$ 520.00             |
| <b>Executory contracts Total</b>         |          |                |           |                             |  | <b>203.8</b> | <b>\$</b>   | <b>121,346.97</b>     |
| Malhotra, Gaurav                         | GM       | Principal      | 2-Sep-13  | Fee/Employment Applications | Review of Fee Invoice Draft.   | 0.9          | \$ 800.00   | \$ 720.00             |
| Pickering, Ben                           | BP       | Principal      | 3-Sep-13  | Fee/Employment Applications | Review fee application guidelines.   | 0.3          | \$ 800.00   | \$ 240.00             |
| Pickering, Ben                           | BP       | Principal      | 3-Sep-13  | Fee/Employment Applications | Review fee application time detail.  | 1.5          | \$ 800.00   | \$ 1,200.00           |
| Patel, Deven V.                          | DVP      | Manager        | 4-Sep-13  | Fee/Employment Applications | Review quick tax reports to date to understand current level of undistributed property tax collections   | 0.5          | \$ 485.00   | \$ 242.50             |
| Pickering, Ben                           | BP       | Principal      | 4-Sep-13  | Fee/Employment Applications | Review fee statement detail.   | 1.0          | \$ 800.00   | \$ 800.00             |
| Pickering, Ben                           | BP       | Principal      | 4-Sep-13  | Fee/Employment Applications | Participate in meeting with D.Patel (EY) regarding billing detail.   | 0.3          | \$ 800.00   | \$ 240.00             |
| Patel, Deven V.                          | DVP      | Manager        | 5-Sep-13  | Fee/Employment Applications | Prepare July fee application   | 2.2          | \$ 485.00   | \$ 1,067.00           |
| Malhotra, Gaurav                         | GM       | Principal      | 6-Sep-13  | Fee/Employment Applications | Review of invoice through pre-petition.  | 3.0          | \$ 800.00   | \$ 2,400.00           |
| Patel, Deven V.                          | DVP      | Manager        | 6-Sep-13  | Fee/Employment Applications | Prepare July fee application   | 1.0          | \$ 485.00   | \$ 485.00             |
| Reppening, Stephan                       | SR       | Manager        | 6-Sep-13  | Fee/Employment Applications | Prepare August fee app - Review descriptions for consistency   | 3.5          | \$ 485.00   | \$ 1,697.50           |
| Santambrogio, Juan                       | JS       | Senior Manager | 9-Sep-13  | Fee/Employment Applications | Make changes to fee application detailed entries   | 1.1          | \$ 650.00   | \$ 715.00             |
| Santambrogio, Juan                       | JS       | Senior Manager | 10-Sep-13 | Fee/Employment Applications | Make changes to fee application detailed entries   | 0.7          | \$ 650.00   | \$ 455.00             |
| Santambrogio, Juan                       | JS       | Senior Manager | 11-Sep-13 | Fee/Employment Applications | Make changes to fee application detailed entries   | 0.6          | \$ 650.00   | \$ 390.00             |
| Patel, Deven V.                          | DVP      | Manager        | 12-Sep-13 | Fee/Employment Applications | Prepare fee application  | 0.9          | \$ 485.00   | \$ 436.50             |
| Pickering, Ben                           | BP       | Principal      | 12-Sep-13 | Fee/Employment Applications | Review fee order and requirements.   | 0.2          | \$ 800.00   | \$ 160.00             |
| Santambrogio, Juan                       | JS       | Senior Manager | 12-Sep-13 | Fee/Employment Applications | Review fee submission guidelines from fee examiner   | 0.3          | \$ 650.00   | \$ 195.00             |
| Santambrogio, Juan                       | JS       | Senior Manager | 12-Sep-13 | Fee/Employment Applications | Make changes to fee application detailed entries   | 1.5          | \$ 650.00   | \$ 975.00             |
| Forrest, Chelsea                         | CF       | Staff          | 13-Sep-13 | Fee/Employment Applications | Analyze expenses for the post-petition July fee application  | 2.5          | \$ 185.00   | \$ 462.50             |
| Malhotra, Gaurav                         | GM       | Principal      | 13-Sep-13 | Fee/Employment Applications | Review fee application   | 2.0          | \$ 800.00   | \$ 1,600.00           |
| Patel, Deven V.                          | DVP      | Manager        | 13-Sep-13 | Fee/Employment Applications | Prepare fee application - post-petition July invoice   | 3.5          | \$ 485.00   | \$ 1,697.50           |
| Patel, Deven V.                          | DVP      | Manager        | 13-Sep-13 | Fee/Employment Applications | Review all fee app line items to conform to fee examiner guidelines  | 1.5          | \$ 485.00   | \$ 727.50             |
| Santambrogio, Juan                       | JS       | Senior Manager | 13-Sep-13 | Fee/Employment Applications | Make changes to fee application detailed entries   | 1.8          | \$ 650.00   | \$ 1,170.00           |
| Patel, Deven V.                          | DVP      | Manager        | 16-Sep-13 | Fee/Employment Applications | Prepare fee application  | 0.5          | \$ 485.00   | \$ 242.50             |
| Malhotra, Gaurav                         | GM       | Principal      | 17-Sep-13 | Fee/Employment Applications | review of draft fee invoice  | 0.3          | \$ 800.00   | \$ 240.00             |
| Patel, Deven V.                          | DVP      | Manager        | 17-Sep-13 | Fee/Employment Applications | Prepare fee application revisions  | 1.5          | \$ 485.00   | \$ 727.50             |
| Santambrogio, Juan                       | JS       | Senior Manager | 17-Sep-13 | Fee/Employment Applications | Make changes to July fee statement   | 1.8          | \$ 650.00   | \$ 1,170.00           |
| Patel, Deven V.                          | DVP      | Manager        | 18-Sep-13 | Fee/Employment Applications | Prepare final version of fee application for pre-petition period   | 0.5          | \$ 485.00   | \$ 242.50             |
| Santambrogio, Juan                       | JS       | Senior Manager | 18-Sep-13 | Fee/Employment Applications | Make changes to July fee statement   | 0.6          | \$ 650.00   | \$ 390.00             |
| Santambrogio, Juan                       | JS       | Senior Manager | 19-Sep-13 | Fee/Employment Applications | Make changes to July fee statement   | 0.5          | \$ 650.00   | \$ 325.00             |
| Malhotra, Gaurav                         | GM       | Principal      | 23-Sep-13 | Fee/Employment Applications | Review of fee invoice.   | 0.8          | \$ 800.00   | \$ 640.00             |
| Malhotra, Gaurav                         | GM       | Principal      | 24-Sep-13 | Fee/Employment Applications | Review of fee invoice.   | 0.6          | \$ 800.00   | \$ 480.00             |
| Patel, Deven V.                          | DVP      | Manager        | 24-Sep-13 | Fee/Employment Applications | Prepare August fee app   | 0.8          | \$ 485.00   | \$ 388.00             |
| Santambrogio, Juan                       | JS       | Senior Manager | 24-Sep-13 | Fee/Employment Applications | Make changes to July fee application   | 0.4          | \$ 650.00   | \$ 260.00             |
| Santambrogio, Juan                       | JS       | Senior Manager | 25-Sep-13 | Fee/Employment Applications | Review changes to July fee application   | 0.5          | \$ 650.00   | \$ 325.00             |
| Santambrogio, Juan                       | JS       | Senior Manager | 26-Sep-13 | Fee/Employment Applications | Make changes to July fee application   | 0.4          | \$ 650.00   | \$ 260.00             |
| Malhotra, Gaurav                         | GM       | Principal      | 30-Sep-13 | Fee/Employment Applications | Review of fee invoices and staffing on workstreams.  | 1.8          | \$ 800.00   | \$ 1,440.00           |
| Patel, Deven V.                          | DVP      | Manager        | 30-Sep-13 | Fee/Employment Applications | Prepare T&E for August invoice   | 2.5          | \$ 485.00   | \$ 1,212.50           |
| <b>Fee/Employment Applications Total</b> |          |                |           |                             |  | <b>44.3</b>  | <b>\$</b>   | <b>26,419.00</b>      |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name  | Initials | Title          | Date      | Project Category   | Description  | Time        | Hourly Rate | Total Individual Fees |
|---|----------|----------------|-----------|--|--|-------------|-------------|-----------------------|
| Malhotra, Gaurav  | GM       | Principal      | 2-Sep-13  | Health benefits changes and analysis - Actives and retiree | Review of plan proposed by MMSA in connection with Healthcare implementation.  | 0.6         | \$ 800.00   | \$ 480.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 4-Sep-13  | Health benefits changes and analysis - Actives and retiree | Review active and retiree plan discussion documents  | 0.5         | \$ 650.00   | \$ 325.00             |
| Malhotra, Gaurav  | GM       | Principal      | 5-Sep-13  | Health benefits changes and analysis - Actives and retiree | Review of financial information related to benefits fund.  | 0.9         | \$ 800.00   | \$ 720.00             |
| Malhotra, Gaurav  | GM       | Principal      | 10-Sep-13 | Health benefits changes and analysis - Actives and retiree | Review analysis prepared in connection with payment of healthcare benefits.  | 0.3         | \$ 800.00   | \$ 240.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 12-Sep-13 | Health benefits changes and analysis - Actives and retiree | Analyze letter of intent with benefits administration service provider   | 0.7         | \$ 650.00   | \$ 455.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 12-Sep-13 | Health benefits changes and analysis - Actives and retiree | Analyze pension benefits based on census data provided by actuary  | 0.8         | \$ 650.00   | \$ 520.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 16-Sep-13 | Health benefits changes and analysis - Actives and retiree | Prepare responses to data request from Lazard regarding Detroit Department of Transportation subsidy   | 0.4         | \$ 650.00   | \$ 260.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 16-Sep-13 | Health benefits changes and analysis - Actives and retiree | Analyze data request from retiree committee (Dentons) related to healthcare questions  | 0.5         | \$ 650.00   | \$ 325.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 16-Sep-13 | Health benefits changes and analysis - Actives and retiree | Analyze State of Michigan and other health plans as compared to City of Detroit  | 0.9         | \$ 650.00   | \$ 585.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 17-Sep-13 | Health benefits changes and analysis - Actives and retiree | Participate in discussion with S. Taranto (Milliman) to discuss retiree committee data request list  | 0.6         | \$ 650.00   | \$ 390.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 17-Sep-13 | Health benefits changes and analysis - Actives and retiree | Review headcount tracker analytics   | 0.6         | \$ 650.00   | \$ 390.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 18-Sep-13 | Health benefits changes and analysis - Actives and retiree | Participate in meeting with J. Bonsall (COD) to discuss proposed medical and benefit changes   | 1.0         | \$ 650.00   | \$ 650.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 20-Sep-13 | Health benefits changes and analysis - Actives and retiree | Participate in conference call with C. Livingston (Jones Day) and other advisors to discuss status of national healthcare exchanges and impact on proposed OPEB solution                     | 0.7         | \$ 650.00   | \$ 455.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 20-Sep-13 | Health benefits changes and analysis - Actives and retiree | Participate in conference call with C. Livingston (Jones Day) and other advisors to discuss proposed treatment of pre-65 year old retirees   | 0.8         | \$ 650.00   | \$ 520.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 24-Sep-13 | Health benefits changes and analysis - Actives and retiree | Analyze medical rate sheets for calendar year 2012 and 2013 to understand build up and drivers of medical costs for purposes of forecasting cash and 10 year plan                            | 0.8         | \$ 650.00   | \$ 520.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 24-Sep-13 | Health benefits changes and analysis - Actives and retiree | Participate in meeting with L. Satchel (COD) to discuss issues with administration of retiree benefits   | 1.2         | \$ 650.00   | \$ 780.00             |
| Malhotra, Gaurav  | GM       | Principal      | 25-Sep-13 | Health benefits changes and analysis - Actives and retiree | Review of supporting documentation & analysis related to retiree healthcare.   | 1.3         | \$ 800.00   | \$ 1,040.00           |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 25-Sep-13 | Health benefits changes and analysis - Actives and retiree | Participate in internal discussion of workstreams related to assessment of payroll outsourcing project   | 0.5         | \$ 650.00   | \$ 325.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 25-Sep-13 | Health benefits changes and analysis - Actives and retiree | Participate in conference call with K. Herman (Miller Buckfire) to discuss historical medical costs and creditor request   | 0.5         | \$ 650.00   | \$ 325.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 26-Sep-13 | Health benefits changes and analysis - Actives and retiree | Review responses to creditor requests related to OPEB and pension issues   | 0.7         | \$ 650.00   | \$ 455.00             |
| Malhotra, Gaurav  | GM       | Principal      | 26-Sep-13 | Health benefits changes and analysis - Actives and retiree | Participate in conference call with H. Lennox (Jones Day), E. Miller (Jones Day), D. Heiman (Jones Day) & K. Orr (EM), C. Moore (Conway Mackenzie) regarding retiree healthcare plan design. | 1.2         | \$ 800.00   | \$ 960.00             |
| Patel, Deven V.   | DVP      | Manager        | 26-Sep-13 | Health benefits changes and analysis - Actives and retiree | Review historical benefits data summarizing active and retiree benefits  | 0.4         | \$ 485.00   | \$ 194.00             |
| Malhotra, Gaurav  | GM       | Principal      | 27-Sep-13 | Health benefits changes and analysis - Actives and retiree | Review of draft booklet prepared for retiree healthcare obligations.   | 0.8         | \$ 800.00   | \$ 640.00             |
| <b>Health benefits changes and analysis - Actives and retiree Total</b> |          |                |           |  |  | <b>16.7</b> | <b>\$</b>   | <b>11,554.00</b>      |
| Santambrogio, Juan  | JS       | Senior Manager | 3-Sep-13  | Historical Performance Analysis                            | Prepare information to be included in Emergency Manager six month report   | 1.4         | \$ 650.00   | \$ 910.00             |
| Pickering, Ben  | BP       | Principal      | 4-Sep-13  | Historical Performance Analysis                            | Review accounts payable analysis.  | 0.4         | \$ 800.00   | \$ 320.00             |
| Santambrogio, Juan  | JS       | Senior Manager | 4-Sep-13  | Historical Performance Analysis                            | Prepare information to be included in Emergency Manager six month report   | 1.7         | \$ 650.00   | \$ 1,105.00           |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 5-Sep-13  | Historical Performance Analysis                            | Analyze payroll process summary flow document in order to develop strategy for monitoring, projecting, and reporting payroll costs more accurately   | 0.5         | \$ 650.00   | \$ 325.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                   | Initials | Title          | Date      | Project Category                | Description  | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------|----------------|-----------|---------------------------------|--|------|-------------|-----------------------|
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 5-Sep-13  | Historical Performance Analysis | Analyze historical pension activity provided by pension system to determine which funds and component units have been contributing to the pension funds and which have not in order to determine who is delinquent and by how much | 0.8  | \$ 650.00   | \$ 520.00             |
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 5-Sep-13  | Historical Performance Analysis | Analyze payments to benefits providers to determine magnitude of outstanding amounts owed  | 1.7  | \$ 650.00   | \$ 1,105.00           |
| Pickering, Ben         | BP       | Principal      | 8-Sep-13  | Historical Performance Analysis | Analyze utility account details regarding DWSD.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Calboreanu, Iosif      | IC       | Manager        | 9-Sep-13  | Historical Performance Analysis | Review City of Detroit scope of work and relevant documents  | 2.3  | \$ 485.00   | \$ 1,115.50           |
| Calboreanu, Iosif      | IC       | Manager        | 10-Sep-13 | Historical Performance Analysis | Initial collection of raw disbursement file and review of data for consistency   | 1.9  | \$ 485.00   | \$ 921.50             |
| Calboreanu, Iosif      | IC       | Manager        | 10-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over the last 13 months (review of object code breakout by transactions)  | 2.4  | \$ 485.00   | \$ 1,164.00           |
| Calboreanu, Iosif      | IC       | Manager        | 10-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over the last 13 months (raw data consolidation for analysis)   | 2.3  | \$ 485.00   | \$ 1,115.50           |
| Calboreanu, Iosif      | IC       | Manager        | 10-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over the last 13 months (initial review of vendor list)   | 1.8  | \$ 485.00   | \$ 873.00             |
| Calboreanu, Iosif      | IC       | Manager        | 11-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over the last 13 months (misc. spend object code assignment to spend categories)  | 2.4  | \$ 485.00   | \$ 1,164.00           |
| Calboreanu, Iosif      | IC       | Manager        | 11-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over the last 13 months (review and consolidation of vehicle spend across departments)  | 2.5  | \$ 485.00   | \$ 1,212.50           |
| Calboreanu, Iosif      | IC       | Manager        | 11-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over the last 13 months (review of equipment and repair services spend)   | 2.3  | \$ 485.00   | \$ 1,115.50           |
| Calboreanu, Iosif      | IC       | Manager        | 11-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over the last 13 months (review of miscellaneous operational supplies spend)  | 2.3  | \$ 485.00   | \$ 1,115.50           |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 11-Sep-13 | Historical Performance Analysis | Research public information on status of Tax Increment Financing programs and project potential Tax Increment Financing estimates based on current and future assessments.   | 1.2  | \$ 650.00   | \$ 780.00             |
| Patel, Deven V.        | DVP      | Manager        | 11-Sep-13 | Historical Performance Analysis | Review historical pension contributions to confirm status as provided by pension systems   | 0.4  | \$ 485.00   | \$ 194.00             |
| Calboreanu, Iosif      | IC       | Manager        | 12-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over the last 13 months (review of water and sewerage spend)  | 1.3  | \$ 485.00   | \$ 630.50             |
| Calboreanu, Iosif      | IC       | Manager        | 12-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over the last 13 months (review of construction and architectural spend)  | 1.9  | \$ 485.00   | \$ 921.50             |
| Calboreanu, Iosif      | IC       | Manager        | 12-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over the last 13 months (review of and consolidation of purchased services spend)   | 2.4  | \$ 485.00   | \$ 1,164.00           |
| Calboreanu, Iosif      | IC       | Manager        | 12-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over the last 13 months (misc. spend object code assignment to spend categories)  | 2.2  | \$ 485.00   | \$ 1,067.00           |
| Patel, Deven V.        | DVP      | Manager        | 12-Sep-13 | Historical Performance Analysis | Prepare summary of historical electricity rates for Public Lighting Department   | 1.1  | \$ 485.00   | \$ 533.50             |
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 13-Sep-13 | Historical Performance Analysis | Analyze outstanding amounts owed to key benefits vendors in order to determine amount owed and project cash more accurately  | 0.6  | \$ 650.00   | \$ 390.00             |
| Calboreanu, Iosif      | IC       | Manager        | 16-Sep-13 | Historical Performance Analysis | Draft preliminary report of spend analysis (compilation of output of analysis by spend category)   | 1.5  | \$ 485.00   | \$ 727.50             |
| Calboreanu, Iosif      | IC       | Manager        | 16-Sep-13 | Historical Performance Analysis | Draft preliminary report of spend analysis (rework of graphical representations)   | 1.3  | \$ 485.00   | \$ 630.50             |
| Calboreanu, Iosif      | IC       | Manager        | 16-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over last 12 months (review of Fire dept spend)   | 2.2  | \$ 485.00   | \$ 1,067.00           |
| Calboreanu, Iosif      | IC       | Manager        | 16-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over last 12 months (review of additional miscellaneous spend)  | 2.4  | \$ 485.00   | \$ 1,164.00           |
| Calboreanu, Iosif      | IC       | Manager        | 16-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over last 12 months (additional consolidation of object codes into spend categories)  | 0.7  | \$ 485.00   | \$ 339.50             |
| Adams, Daniel          | DA       | Staff          | 16-Sep-13 | Historical Performance Analysis | Review Tax Increment District capture reports to determine calculation methodology for Downtown Development Authority  | 1.9  | \$ 158.60   | \$ 301.34             |
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 16-Sep-13 | Historical Performance Analysis | Analyze federal income taxes owed and impact on cash forecast  | 0.6  | \$ 650.00   | \$ 390.00             |
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 16-Sep-13 | Historical Performance Analysis | Analyze debt owed to Downtown Development Authority and impact on cash forecast  | 0.7  | \$ 650.00   | \$ 455.00             |
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 16-Sep-13 | Historical Performance Analysis | Analyze headcount trend and attrition to determine the reasonableness of the forecast, adjust cash forecast and satisfy creditor requests for attrition data   | 0.8  | \$ 650.00   | \$ 520.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                   | Initials | Title          | Date      | Project Category                | Description  | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------|----------------|-----------|---------------------------------|--|------|-------------|-----------------------|
| Patel, Deven V.        | DVP      | Manager        | 16-Sep-13 | Historical Performance Analysis | Prepare documents for EY property tax team reviewing historical property tax distributions   | 0.9  | \$ 485.00   | \$ 436.50             |
| Calboreanu, Iosif      | IC       | Manager        | 16-Sep-13 | Historical Performance Analysis | Participate in meeting with A. James (EY) to review results of spend analysis and identify potential savings by category   | 0.8  | \$ 485.00   | \$ 388.00             |
| Calboreanu, Iosif      | IC       | Manager        | 16-Sep-13 | Historical Performance Analysis | Participate in meeting with A. James (EY) to review results of spend analysis and identify potential savings by category   | 1.2  | \$ 485.00   | \$ 582.00             |
| Calboreanu, Iosif      | IC       | Manager        | 17-Sep-13 | Historical Performance Analysis | Prepare spend analysis graphs and output   | 2.4  | \$ 485.00   | \$ 1,164.00           |
| Calboreanu, Iosif      | IC       | Manager        | 17-Sep-13 | Historical Performance Analysis | Prepare summary tables of cost savings opportunities   | 1.5  | \$ 485.00   | \$ 727.50             |
| Calboreanu, Iosif      | IC       | Manager        | 17-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over last 12 months (analyzed Sewerage and Water spend)   | 1.8  | \$ 485.00   | \$ 873.00             |
| Calboreanu, Iosif      | IC       | Manager        | 17-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over last 12 months (analyzed Police and 36DC spend)  | 2.2  | \$ 485.00   | \$ 1,067.00           |
| Calboreanu, Iosif      | IC       | Manager        | 17-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over last 12 months (analyzed miscellaneous spend)  | 2.1  | \$ 485.00   | \$ 1,018.50           |
| Adams, Daniel          | DA       | Staff          | 17-Sep-13 | Historical Performance Analysis | Review Wayne County Land Bank tax collection reports to determine calculation methodology  | 1.9  | \$ 158.60   | \$ 301.34             |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 17-Sep-13 | Historical Performance Analysis | Review exported Equalizer (City's Property Tax system) data on property tax to compute Tax Increment Financing districts amounts   | 1.6  | \$ 650.00   | \$ 1,040.00           |
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 17-Sep-13 | Historical Performance Analysis | Analyze other revenue items of General Fund in order to report to management the types of other miscellaneous forms of revenue that are deposited into main operating accounts | 0.5  | \$ 650.00   | \$ 325.00             |
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 17-Sep-13 | Historical Performance Analysis | Review debt schedule separated between secured and unsecured debt  | 0.9  | \$ 650.00   | \$ 585.00             |
| Calboreanu, Iosif      | IC       | Manager        | 17-Sep-13 | Historical Performance Analysis | Participate in meeting with A. James (EY) to review results of spend analysis and identify potential savings by category   | 0.5  | \$ 485.00   | \$ 242.50             |
| Calboreanu, Iosif      | IC       | Manager        | 17-Sep-13 | Historical Performance Analysis | Participate in meeting with A. James (EY) to review results of spend analysis and identify potential savings by category   | 1.6  | \$ 485.00   | \$ 776.00             |
| Calboreanu, Iosif      | IC       | Manager        | 18-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over last 12 months (calculation of cost savings by category)   | 1.9  | \$ 485.00   | \$ 921.50             |
| Calboreanu, Iosif      | IC       | Manager        | 18-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over last 12 months (calculation of cash flow savings potential by category)  | 2.4  | \$ 485.00   | \$ 1,164.00           |
| Calboreanu, Iosif      | IC       | Manager        | 18-Sep-13 | Historical Performance Analysis | Prepare preliminary report of spend analysis (summarized cost savings potential)   | 1.9  | \$ 485.00   | \$ 921.50             |
| Calboreanu, Iosif      | IC       | Manager        | 18-Sep-13 | Historical Performance Analysis | Prepare preliminary report of spend analysis (summarized cash flow savings potential)  | 2.6  | \$ 485.00   | \$ 1,261.00           |
| Kandoi, Sanju          | SK       | Senior         | 18-Sep-13 | Historical Performance Analysis | Prepare databook based on historical information provided by Detroit Windsor Tunnel in data room   | 1.0  | \$ 327.25   | \$ 327.25             |
| Lakhanpal, Rishi       | RL       | Staff          | 18-Sep-13 | Historical Performance Analysis | Review Detroit Windsor tunnel data provided in data room   | 0.7  | \$ 184.07   | \$ 128.85             |
| Lakhanpal, Rishi       | RL       | Staff          | 18-Sep-13 | Historical Performance Analysis | Prepare databook for operational statistics for the Detroit Windsor Tunnel as provided in the data room  | 2.3  | \$ 184.07   | \$ 423.37             |
| Lakhanpal, Rishi       | RL       | Staff          | 18-Sep-13 | Historical Performance Analysis | Prepare databook based on historical information provided by Detroit Windsor Tunnel in data room   | 2.5  | \$ 184.07   | \$ 460.19             |
| Adams, Daniel          | DA       | Staff          | 18-Sep-13 | Historical Performance Analysis | Prepare capture report for Wayne County Land Bank Fund 2012  | 1.2  | \$ 158.60   | \$ 190.32             |
| Adams, Daniel          | DA       | Staff          | 18-Sep-13 | Historical Performance Analysis | Prepare capture report for Wayne County Land Bank Fund 2013  | 1.5  | \$ 158.60   | \$ 237.90             |
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 18-Sep-13 | Historical Performance Analysis | Analyze trend in income tax receipts in order to determine the City's capacity for post-petition financing   | 0.5  | \$ 650.00   | \$ 325.00             |
| Pickering, Ben         | BP       | Principal      | 18-Sep-13 | Historical Performance Analysis | Review pension and OPEB updated information.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Calboreanu, Iosif      | IC       | Manager        | 18-Sep-13 | Historical Performance Analysis | Participate in meeting with A. James (EY) to review results of spend analysis and identify potential savings by category   | 0.6  | \$ 485.00   | \$ 291.00             |
| Calboreanu, Iosif      | IC       | Manager        | 18-Sep-13 | Historical Performance Analysis | Participate in meeting with A. James (EY) to review results of spend analysis and identify potential savings by category   | 0.9  | \$ 485.00   | \$ 436.50             |
| Calboreanu, Iosif      | IC       | Manager        | 19-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over last 12 months   | 1.8  | \$ 485.00   | \$ 873.00             |
| Calboreanu, Iosif      | IC       | Manager        | 19-Sep-13 | Historical Performance Analysis | Prepare preliminary report of spend analysis (summarized cost savings potential)   | 2.4  | \$ 485.00   | \$ 1,164.00           |
| Calboreanu, Iosif      | IC       | Manager        | 19-Sep-13 | Historical Performance Analysis | Prepare preliminary report of spend analysis (summarized cash flow savings potential)  | 2.0  | \$ 485.00   | \$ 970.00             |
| Calboreanu, Iosif      | IC       | Manager        | 19-Sep-13 | Historical Performance Analysis | Prepare preliminary report of spend analysis (formatting and double check)   | 0.8  | \$ 485.00   | \$ 388.00             |
| Adams, Daniel          | DA       | Staff          | 19-Sep-13 | Historical Performance Analysis | Prepare capture report for Wayne County Land Bank Fund 2011  | 1.1  | \$ 158.60   | \$ 174.46             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                   | Initials | Title          | Date      | Project Category                | Description  | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------|----------------|-----------|---------------------------------|--|------|-------------|-----------------------|
| Adams, Daniel          | DA       | Staff          | 19-Sep-13 | Historical Performance Analysis | Participate in meeting with L. Duncan (COD-Treasury), A. Horhn (COD-Assessor), N. Capers (COD-Treasury), W. Smith (COD), to review overall status of capture district process                    | 1.2  | \$ 158.60   | \$ 190.32             |
| Adams, Daniel          | DA       | Staff          | 19-Sep-13 | Historical Performance Analysis | Prepare capture report for Downtown Development Authority Tax Increment District 1-0   | 1.3  | \$ 158.60   | \$ 206.18             |
| Adams, Daniel          | DA       | Staff          | 19-Sep-13 | Historical Performance Analysis | Prepare Capture Report for Wayne County Land Bank Fund 2010  | 1.6  | \$ 158.60   | \$ 253.76             |
| Adams, Daniel          | DA       | Staff          | 19-Sep-13 | Historical Performance Analysis | Prepare capture report for Downtown Development Authority Tax Increment District 1-1   | 1.7  | \$ 158.60   | \$ 269.62             |
| Adams, Daniel          | DA       | Staff          | 19-Sep-13 | Historical Performance Analysis | Prepare Wayne County Land Bank analysis for 2013   | 1.7  | \$ 158.60   | \$ 269.62             |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 19-Sep-13 | Historical Performance Analysis | Review Equalizer (City's Property Tax system) to export data on property tax to compute Tax Increment Financing districts amounts  | 1.4  | \$ 650.00   | \$ 910.00             |
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 19-Sep-13 | Historical Performance Analysis | Analyze prior year allocation of medical, dental, and vision expenses in order to determine appropriate allocation assumption for long-term forecasts in 10 year plan                            | 1.1  | \$ 650.00   | \$ 715.00             |
| Kolmin, Stephen T.     | STK      | Manager        | 19-Sep-13 | Historical Performance Analysis | Review data analysis and calculation for Wayne County land bank  | 1.6  | \$ 485.00   | \$ 776.00             |
| Kolmin, Stephen T.     | STK      | Manager        | 19-Sep-13 | Historical Performance Analysis | Review data analysis for Summer 2010 Downtown Development Authority  | 2.3  | \$ 485.00   | \$ 1,115.50           |
| Kolmin, Stephen T.     | STK      | Manager        | 19-Sep-13 | Historical Performance Analysis | Participate in discussion with D. Domenicucci (EY) regarding project progress  | 3.9  | \$ 485.00   | \$ 1,891.50           |
| Calboreanu, Iosif      | IC       | Manager        | 20-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over last 12 months (fine tuning and consolidation of spend categories)   | 2.1  | \$ 485.00   | \$ 1,018.50           |
| Calboreanu, Iosif      | IC       | Manager        | 20-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over last 12 months (summarized number of vendors per category)   | 1.1  | \$ 485.00   | \$ 533.50             |
| Calboreanu, Iosif      | IC       | Manager        | 20-Sep-13 | Historical Performance Analysis | Prepare preliminary report of spend analysis (charts and graphs from Excel into PowerPoint)  | 2.3  | \$ 485.00   | \$ 1,115.50           |
| Calboreanu, Iosif      | IC       | Manager        | 20-Sep-13 | Historical Performance Analysis | Prepare preliminary report of spend analysis (interpretation of findings)  | 1.6  | \$ 485.00   | \$ 776.00             |
| Santambrogio, Juan     | JS       | Senior Manager | 20-Sep-13 | Historical Performance Analysis | Review preliminary analysis of annual expenditures by category of spend  | 1.1  | \$ 650.00   | \$ 715.00             |
| Adams, Daniel          | DA       | Staff          | 20-Sep-13 | Historical Performance Analysis | Prepare capture report for Downtown Development Authority Tax Increment District 1-2   | 1.2  | \$ 158.60   | \$ 190.32             |
| Adams, Daniel          | DA       | Staff          | 20-Sep-13 | Historical Performance Analysis | Prepare Wayne County Land Bank analysis for 2012   | 1.6  | \$ 158.60   | \$ 253.76             |
| Adams, Daniel          | DA       | Staff          | 20-Sep-13 | Historical Performance Analysis | Prepare capture report for Downtown Development Authority Tax Increment District 1-3   | 1.8  | \$ 158.60   | \$ 285.48             |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 20-Sep-13 | Historical Performance Analysis | Review Equalizer (City's Property Tax System) export data on property tax to compute Tax Increment Financing districts amounts   | 1.1  | \$ 650.00   | \$ 715.00             |
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 20-Sep-13 | Historical Performance Analysis | Analyze prescription drug claims trends in order to more accurately forecast cash flow and disbursements   | 0.8  | \$ 650.00   | \$ 520.00             |
| Adams, Daniel          | DA       | Staff          | 23-Sep-13 | Historical Performance Analysis | Prepare Downtown Development Authority Summer 2011 analysis  | 0.9  | \$ 158.60   | \$ 142.74             |
| Adams, Daniel          | DA       | Staff          | 23-Sep-13 | Historical Performance Analysis | Prepare Downtown Development Authority Summer 2012 analysis  | 1.1  | \$ 158.60   | \$ 174.46             |
| Adams, Daniel          | DA       | Staff          | 23-Sep-13 | Historical Performance Analysis | Prepare Downtown Development Authority Winter 2010 analysis  | 1.1  | \$ 158.60   | \$ 174.46             |
| Adams, Daniel          | DA       | Staff          | 23-Sep-13 | Historical Performance Analysis | Prepare Downtown Development Authority Winter 2010 analysis (continued)  | 1.1  | \$ 158.60   | \$ 174.46             |
| Adams, Daniel          | DA       | Staff          | 23-Sep-13 | Historical Performance Analysis | Prepare Downtown Development Authority Summer 2010 analysis  | 1.2  | \$ 158.60   | \$ 190.32             |
| Adams, Daniel          | DA       | Staff          | 23-Sep-13 | Historical Performance Analysis | Prepare Downtown Development Authority collections report 2012   | 1.8  | \$ 158.60   | \$ 285.48             |
| Carr, Corey L.         | CLC      | Staff          | 23-Sep-13 | Historical Performance Analysis | Prepare database containing Downtown Development Authority Tax Increment Financing-1 historical analysis   | 0.8  | \$ 185.00   | \$ 148.00             |
| Carr, Corey L.         | CLC      | Staff          | 23-Sep-13 | Historical Performance Analysis | Prepare data exports for Downtown Development Authority's Tax Increment Financing - 1  | 1.2  | \$ 185.00   | \$ 222.00             |
| Carr, Corey L.         | CLC      | Staff          | 23-Sep-13 | Historical Performance Analysis | Review tax Increment Financing engagements, meeting with S. Kolmin (EY) regarding Tax Increment Financing programs   | 1.3  | \$ 185.00   | \$ 240.50             |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 23-Sep-13 | Historical Performance Analysis | Review data generated from Equalizer (Property Tax Software) pertaining to Downtown Development Authority Reports to determine whether the data was valid  | 1.8  | \$ 650.00   | \$ 1,170.00           |
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 23-Sep-13 | Historical Performance Analysis | Analyze delinquent accounts and tax write off in order to understand magnitude of past due amounts owed for purposes of cash forecasting   | 0.6  | \$ 650.00   | \$ 390.00             |
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 23-Sep-13 | Historical Performance Analysis | Analyze supplemental death benefit plan actuarial valuation data in order to determine funded status, outstanding liability, and estimate claim and impact on projections and plan of adjustment | 1.1  | \$ 650.00   | \$ 715.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category                | Description  | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|---------------------------------|--|------|-------------|-----------------------|
| Santambrogio, Juan   | JS       | Senior Manager | 23-Sep-13 | Historical Performance Analysis | Review changes to Emergency Manager report to be submitted to State Treasurer  | 0.4  | \$ 650.00   | \$ 260.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 23-Sep-13 | Historical Performance Analysis | Prepare Emergency Manager six month report   | 2.6  | \$ 650.00   | \$ 1,690.00           |
| Adams, Daniel        | DA       | Staff          | 24-Sep-13 | Historical Performance Analysis | Participate in discussion with A. Horhn (COD) to review software database coding   | 0.6  | \$ 158.60   | \$ 95.16              |
| Adams, Daniel        | DA       | Staff          | 24-Sep-13 | Historical Performance Analysis | Prepare Downtown Development Authority collection report 2012  | 1.4  | \$ 158.60   | \$ 222.04             |
| Adams, Daniel        | DA       | Staff          | 24-Sep-13 | Historical Performance Analysis | Prepare Downtown Development Authority collection report 2010  | 1.7  | \$ 158.60   | \$ 269.62             |
| Adams, Daniel        | DA       | Staff          | 24-Sep-13 | Historical Performance Analysis | Prepare Wayne County Land Bank Summary report 2012   | 1.8  | \$ 158.60   | \$ 285.48             |
| Adams, Daniel        | DA       | Staff          | 24-Sep-13 | Historical Performance Analysis | Statutory Analysis Wayne County Land Bank  | 1.1  | \$ 158.60   | \$ 174.46             |
| Adams, Daniel        | DA       | Staff          | 24-Sep-13 | Historical Performance Analysis | Participate in weekly Assessor and Treasury meeting Attendees include: L Duncan (COD-Treasury), A. Horhn (COD-Assessor), N. Capers (COD-Treasury), W. Smith (COD), M. Jamison (COD)  | 1.2  | \$ 158.60   | \$ 190.32             |
| Carr, Corey L.       | CLC      | Staff          | 24-Sep-13 | Historical Performance Analysis | Prepare data and tax increment financing analysis for Downtown Development Authority-2012  | 1.1  | \$ 185.00   | \$ 203.50             |
| Carr, Corey L.       | CLC      | Staff          | 24-Sep-13 | Historical Performance Analysis | Prepare data and tax increment financing analysis for Downtown Development Authority -2011   | 1.2  | \$ 185.00   | \$ 222.00             |
| Carr, Corey L.       | CLC      | Staff          | 24-Sep-13 | Historical Performance Analysis | Transfer data from taxes billed and collected reports to tax increment financing analysis for Wayne County Land Bank   | 1.5  | \$ 185.00   | \$ 277.50             |
| Carr, Corey L.       | CLC      | Staff          | 24-Sep-13 | Historical Performance Analysis | Prepare capture reports for Downtown Development Authority and Wayne County Land Bank 2010   | 1.5  | \$ 185.00   | \$ 277.50             |
| Carr, Corey L.       | CLC      | Staff          | 24-Sep-13 | Historical Performance Analysis | Analyze data for Wayne County Land Bank to ensure accurate recording   | 1.6  | \$ 185.00   | \$ 296.00             |
| Carr, Corey L.       | CLC      | Staff          | 24-Sep-13 | Historical Performance Analysis | Prepare database from Wayne County Land Bank report to run analysis 2009   | 1.8  | \$ 185.00   | \$ 333.00             |
| Carr, Corey L.       | CLC      | Staff          | 24-Sep-13 | Historical Performance Analysis | Prepare data for Wayne County Land Bank analysis   | 1.8  | \$ 185.00   | \$ 333.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 24-Sep-13 | Historical Performance Analysis | Analyze property tax distribution report in order to determine and understand liability associated with property taxes collected on behalf of other taxing authorities (i.e. Wayne County, Detroit Public Schools, Library, Debt Service Fund, etc.) | 0.6  | \$ 650.00   | \$ 390.00             |
| Malhotra, Gaurav     | GM       | Principal      | 24-Sep-13 | Historical Performance Analysis | Review of information requested as a follow-up to mediation.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Malhotra, Gaurav     | GM       | Principal      | 24-Sep-13 | Historical Performance Analysis | Review of EM six month update report.  | 0.4  | \$ 800.00   | \$ 320.00             |
| Patel, Deven V.      | DVP      | Manager        | 24-Sep-13 | Historical Performance Analysis | Analyze historical Detroit Water Sewer Department pension contributions to confirm payments related to FY14  | 0.7  | \$ 485.00   | \$ 339.50             |
| Patel, Deven V.      | DVP      | Manager        | 24-Sep-13 | Historical Performance Analysis | Review general fund subsidy to Detroit Department of Transportation to date versus forecast  | 0.7  | \$ 485.00   | \$ 339.50             |
| Santambrogio, Juan   | JS       | Senior Manager | 24-Sep-13 | Historical Performance Analysis | Prepare summary highlights at the request of the State regarding the Emergency Manager six month report  | 0.5  | \$ 650.00   | \$ 325.00             |
| Santambrogio, Juan   | JS       | Senior Manager | 24-Sep-13 | Historical Performance Analysis | Continue to prepare Emergency Manager six month report   | 2.9  | \$ 650.00   | \$ 1,885.00           |
| Calboreanu, Iosif    | IC       | Manager        | 25-Sep-13 | Historical Performance Analysis | Analyze cash disbursements/spend over last 12 months   | 2.1  | \$ 485.00   | \$ 1,018.50           |
| Adams, Daniel        | DA       | Staff          | 25-Sep-13 | Historical Performance Analysis | Reviewed legislative documents for Downtown Development Authority analyses   | 0.9  | \$ 158.60   | \$ 142.74             |
| Adams, Daniel        | DA       | Staff          | 25-Sep-13 | Historical Performance Analysis | Prepare Wayne County Land Bank Summary document 2010   | 1.7  | \$ 158.60   | \$ 269.62             |
| Adams, Daniel        | DA       | Staff          | 25-Sep-13 | Historical Performance Analysis | Participate in meeting with A. Horhn (COD) to discuss approach for analysis  | 1.1  | \$ 158.60   | \$ 174.46             |
| Adams, Daniel        | DA       | Staff          | 25-Sep-13 | Historical Performance Analysis | Prepare Downtown Development Authority Winter 2012 analysis  | 1.2  | \$ 158.60   | \$ 190.32             |
| Adams, Daniel        | DA       | Staff          | 25-Sep-13 | Historical Performance Analysis | Data reformatting for Downtown Development Authority Summer 2011   | 1.3  | \$ 158.60   | \$ 206.18             |
| Adams, Daniel        | DA       | Staff          | 25-Sep-13 | Historical Performance Analysis | Data reformatting for Downtown Development Authority Summer 2011 (continued)   | 1.4  | \$ 158.60   | \$ 222.04             |
| Adams, Daniel        | DA       | Staff          | 25-Sep-13 | Historical Performance Analysis | Prepare Wayne County Land Bank Taxes billed and paid report 2011   | 1.5  | \$ 158.60   | \$ 237.90             |
| Carr, Corey L.       | CLC      | Staff          | 25-Sep-13 | Historical Performance Analysis | Review Downtown Development Authority report analysis and prepare formulas for calculation   | 0.7  | \$ 185.00   | \$ 129.50             |
| Carr, Corey L.       | CLC      | Staff          | 25-Sep-13 | Historical Performance Analysis | Prepare database from capture report for Tax Increment District 1-0  | 0.8  | \$ 185.00   | \$ 148.00             |
| Carr, Corey L.       | CLC      | Staff          | 25-Sep-13 | Historical Performance Analysis | Review summary report for Wayne County Land Bank Analysis  | 1.2  | \$ 185.00   | \$ 222.00             |
| Carr, Corey L.       | CLC      | Staff          | 25-Sep-13 | Historical Performance Analysis | Prepare data for Wayne County Land Bank summary report 2010  | 1.6  | \$ 185.00   | \$ 296.00             |
| Carr, Corey L.       | CLC      | Staff          | 25-Sep-13 | Historical Performance Analysis | Prepare modeling that will be utilized in reformatting data to run effective analysis  | 1.8  | \$ 185.00   | \$ 333.00             |
| Carr, Corey L.       | CLC      | Staff          | 25-Sep-13 | Historical Performance Analysis | Analyze and review Wayne County Land Bank Summary report for 2011  | 1.9  | \$ 185.00   | \$ 351.50             |



Exhibit E  
City of Detroit  
Time Detail  
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| Name                   | Initials | Title          | Date      | Project Category                | Description  | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------|----------------|-----------|---------------------------------|--|------|-------------|-----------------------|
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 25-Sep-13 | Historical Performance Analysis | Analyze pension contributions to determine how much has been funded by all departments   | 1.2  | \$ 650.00   | \$ 780.00             |
| Jerneycic, Daniel J.   | DJJ      | Senior Manager | 25-Sep-13 | Historical Performance Analysis | Analyze cash activity sheets provided by pension systems in order to understand amounts owed to and/or due from pension funds across City agencies   | 1.5  | \$ 650.00   | \$ 975.00             |
| Kolmin, Stephen T.     | STK      | Manager        | 25-Sep-13 | Historical Performance Analysis | Review data for validation purposes for Wayne County Land Bank 2012  | 0.9  | \$ 485.00   | \$ 436.50             |
| Malhotra, Gaurav       | GM       | Principal      | 25-Sep-13 | Historical Performance Analysis | Review of 6 month report.  | 1.6  | \$ 800.00   | \$ 1,280.00           |
| Santambrogio, Juan     | JS       | Senior Manager | 25-Sep-13 | Historical Performance Analysis | Prepare summary highlights at the request of the State regarding the Emergency Manager six month report  | 0.6  | \$ 650.00   | \$ 390.00             |
| Santambrogio, Juan     | JS       | Senior Manager | 25-Sep-13 | Historical Performance Analysis | Review changes to Emergency Manager report to be submitted to State Treasurer  | 0.7  | \$ 650.00   | \$ 455.00             |
| Santambrogio, Juan     | JS       | Senior Manager | 25-Sep-13 | Historical Performance Analysis | Continue to prepare Emergency Manager six month report   | 2.7  | \$ 650.00   | \$ 1,755.00           |
| Williams, David R.     | DRW      | Principal      | 25-Sep-13 | Historical Performance Analysis | Review Emergency Manager 6 month report.   | 1.0  | \$ 800.00   | \$ 800.00             |
| Adams, Daniel          | DA       | Staff          | 26-Sep-13 | Historical Performance Analysis | Review of Wayne County Land Bank analysis 2011   | 0.9  | \$ 158.60   | \$ 142.74             |
| Adams, Daniel          | DA       | Staff          | 26-Sep-13 | Historical Performance Analysis | Participate in call with BS&A to discuss brownfield grouping in database   | 1.3  | \$ 158.60   | \$ 206.18             |
| Adams, Daniel          | DA       | Staff          | 26-Sep-13 | Historical Performance Analysis | Data reformatting for Downtown Development Authority Winter 2011 information   | 1.4  | \$ 158.60   | \$ 222.04             |
| Adams, Daniel          | DA       | Staff          | 26-Sep-13 | Historical Performance Analysis | Data reformatting for Winter 2012 Downtown Development Authority information   | 1.8  | \$ 158.60   | \$ 285.48             |
| Carr, Corey L.         | CLC      | Staff          | 26-Sep-13 | Historical Performance Analysis | Modify modeling that will be used to prepare Downtown Development Authority reports  | 1.1  | \$ 185.00   | \$ 203.50             |
| Carr, Corey L.         | CLC      | Staff          | 26-Sep-13 | Historical Performance Analysis | Prepare Wayne County Land Bank Analysis for 2012   | 1.9  | \$ 185.00   | \$ 351.50             |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 26-Sep-13 | Historical Performance Analysis | Meeting with S.Kolmin (COD), D. Adams (COD), C. Carr (COD), A. Fragner (COD) to review of workplan status, summarize issues and discuss approaches to overcome. Review Land bank summary and payment information | 1.9  | \$ 650.00   | \$ 1,235.00           |
| Fragner, Augustina M.  | AMF      | Senior         | 26-Sep-13 | Historical Performance Analysis | Review of 2009 Wayne County Land Bank data to determine payments made and preparing summary workbook   | 1.3  | \$ 360.00   | \$ 468.00             |
| Fragner, Augustina M.  | AMF      | Senior         | 26-Sep-13 | Historical Performance Analysis | Review 2010 Wayne County Land Bank data to determine payments made and preparing summary workbook  | 1.4  | \$ 360.00   | \$ 504.00             |
| Fragner, Augustina M.  | AMF      | Senior         | 26-Sep-13 | Historical Performance Analysis | Review 2011 Wayne County Land Bank data to determine payments made and prepare summary workbook  | 1.4  | \$ 360.00   | \$ 504.00             |
| Fragner, Augustina M.  | AMF      | Senior         | 26-Sep-13 | Historical Performance Analysis | Review 2012 Wayne County Land Bank data to determine payments made and prepare summary workbook  | 1.5  | \$ 360.00   | \$ 540.00             |
| Kolmin, Stephen T.     | STK      | Manager        | 26-Sep-13 | Historical Performance Analysis | Review Data analysis and calculation for Wayne County Land Bank 2011   | 0.4  | \$ 485.00   | \$ 194.00             |
| Kolmin, Stephen T.     | STK      | Manager        | 26-Sep-13 | Historical Performance Analysis | Review data analysis for Summer 2010 Downtown Development Authority  | 1.2  | \$ 485.00   | \$ 582.00             |
| Kolmin, Stephen T.     | STK      | Manager        | 26-Sep-13 | Historical Performance Analysis | Participate in meeting with A. Horhn (COD) and D. Domenicucci (EY) to discuss issues regarding Downtown Development Authority capture reports  | 1.7  | \$ 485.00   | \$ 824.50             |
| Kolmin, Stephen T.     | STK      | Manager        | 26-Sep-13 | Historical Performance Analysis | Perform Wayne County Land Bank data validation and analyze summary of data in comparison to originally exported materials.   | 2.1  | \$ 485.00   | \$ 1,018.50           |
| Santambrogio, Juan     | JS       | Senior Manager | 26-Sep-13 | Historical Performance Analysis | Continue to prepare Emergency Manager six month report   | 2.3  | \$ 650.00   | \$ 1,495.00           |
| Bhojwani, Vaibhav      | VB       | Senior         | 27-Sep-13 | Historical Performance Analysis | Review of Windsor Tunnel financial statements to prepare databook of available data  | 2.5  | \$ 360.00   | \$ 900.00             |
| Adams, Daniel          | DA       | Staff          | 27-Sep-13 | Historical Performance Analysis | Prepare work plan to analyze Tax Increment Financing structures  | 0.9  | \$ 158.60   | \$ 142.74             |
| Adams, Daniel          | DA       | Staff          | 27-Sep-13 | Historical Performance Analysis | Review and compare City of Detroit Finance officers report data  | 1.2  | \$ 158.60   | \$ 190.32             |
| Adams, Daniel          | DA       | Staff          | 27-Sep-13 | Historical Performance Analysis | Prepare report to validate Downtown Development Authority data for year 2011   | 1.3  | \$ 158.60   | \$ 206.18             |
| Adams, Daniel          | DA       | Staff          | 27-Sep-13 | Historical Performance Analysis | Review legislative history for Wayne County Land Bank to determine proper calculation for payment  | 1.3  | \$ 158.60   | \$ 206.18             |
| Adams, Daniel          | DA       | Staff          | 27-Sep-13 | Historical Performance Analysis | Prepare report to verify Downtown Development Authority data for year 2012   | 1.6  | \$ 158.60   | \$ 253.76             |
| Adams, Daniel          | DA       | Staff          | 27-Sep-13 | Historical Performance Analysis | Review legislative material for Catalyst Development Project   | 1.7  | \$ 158.60   | \$ 269.62             |
| Carr, Corey L.         | CLC      | Staff          | 27-Sep-13 | Historical Performance Analysis | Prepare Downtown Development Authority payment collections report  | 0.7  | \$ 185.00   | \$ 129.50             |
| Carr, Corey L.         | CLC      | Staff          | 27-Sep-13 | Historical Performance Analysis | Prepare data analysis for tax increment district 1-1   | 1.8  | \$ 185.00   | \$ 333.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                   | Initials | Title          | Date      | Project Category                | Description  | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------|----------------|-----------|---------------------------------|--|------|-------------|-----------------------|
| Carr, Corey L.         | CLC      | Staff          | 27-Sep-13 | Historical Performance Analysis | Prepare summary report for all tax increment districts in Downtown Development Authority   | 1.8  | \$ 185.00   | \$ 333.00             |
| Carr, Corey L.         | CLC      | Staff          | 27-Sep-13 | Historical Performance Analysis | Prepare Downtown Development Authority reports based on city database and discussion with BS&A re: tech support  | 1.9  | \$ 185.00   | \$ 351.50             |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 27-Sep-13 | Historical Performance Analysis | Review of payment samples for Land Bank - consider both Wayne County Land Bank payment options   | 0.9  | \$ 650.00   | \$ 585.00             |
| Heidebrink, Aaron P.   | APH      | Senior         | 27-Sep-13 | Historical Performance Analysis | Prepare analysis for M. Molepske (EY) meetings With City of Detroit next week  | 1.0  | \$ 352.95   | \$ 352.95             |
| Kolmin, Stephen T.     | STK      | Manager        | 27-Sep-13 | Historical Performance Analysis | Analyze and review calculation methodology used for Downtown Development Authority tax increment district analyses   | 0.6  | \$ 485.00   | \$ 291.00             |
| Kolmin, Stephen T.     | STK      | Manager        | 27-Sep-13 | Historical Performance Analysis | Review data analysis for Summer 2010 Downtown Development Authority  | 1.3  | \$ 485.00   | \$ 630.50             |
| Kolmin, Stephen T.     | STK      | Manager        | 27-Sep-13 | Historical Performance Analysis | Perform Wayne County Land Bank data validation and analyze summary of data in comparison to originally exported materials.   | 1.7  | \$ 485.00   | \$ 824.50             |
| Kolmin, Stephen T.     | STK      | Manager        | 27-Sep-13 | Historical Performance Analysis | Analyze and review calculation methodology used for Downtown Development Authority tax increment district analyses   | 1.9  | \$ 485.00   | \$ 921.50             |
| Patel, Deven V.        | DVP      | Manager        | 27-Sep-13 | Historical Performance Analysis | Review pension payment history provided by Detroit Water Sewer Department  | 0.6  | \$ 485.00   | \$ 291.00             |
| Santambrogio, Juan     | JS       | Senior Manager | 27-Sep-13 | Historical Performance Analysis | Continue to prepare Emergency Manager six month report   | 2.1  | \$ 650.00   | \$ 1,365.00           |
| Sarna, Shavi           | SS       | Manager        | 27-Sep-13 | Historical Performance Analysis | Review Barclays cash flow and 10 year projection diligence list and draft Responses related to 10 year projections   | 0.3  | \$ 485.00   | \$ 145.50             |
| Molepske, Mark R.      | MRM      | Senior Manager | 30-Sep-13 | Historical Performance Analysis | Conduct research and interviews to identify precise owned real estate parcels and land bank parcels  | 2.0  | \$ 648.05   | \$ 1,296.10           |
| Adams, Daniel          | DA       | Staff          | 30-Sep-13 | Historical Performance Analysis | Prepare documentation of goals and project tracking sheet  | 1.2  | \$ 158.60   | \$ 190.32             |
| Adams, Daniel          | DA       | Staff          | 30-Sep-13 | Historical Performance Analysis | Research legislation for Brownfield analysis   | 1.2  | \$ 158.60   | \$ 190.32             |
| Adams, Daniel          | DA       | Staff          | 30-Sep-13 | Historical Performance Analysis | Participate in Meeting with N. Capers (COD) to understand payment distribution process   | 1.3  | \$ 158.60   | \$ 206.18             |
| Adams, Daniel          | DA       | Staff          | 30-Sep-13 | Historical Performance Analysis | Prepare Downtown Development Authority TID 1-5 analysis  | 1.6  | \$ 158.60   | \$ 253.76             |
| Adams, Daniel          | DA       | Staff          | 30-Sep-13 | Historical Performance Analysis | Prepare documents and agenda for meeting with Art Papapanos (DEGC), L. Duncan (COD), P. Bawol (COD)  | 1.6  | \$ 158.60   | \$ 253.76             |
| Adams, Daniel          | DA       | Staff          | 30-Sep-13 | Historical Performance Analysis | Revise spreadsheet for Downtown Development Authority analysis for meeting   | 1.7  | \$ 158.60   | \$ 269.62             |
| Adams, Daniel          | DA       | Staff          | 30-Sep-13 | Historical Performance Analysis | Participate in meeting with A. Horhn (COD) to discuss exclusion of mills in Downtown Development Authority calculation   | 1.8  | \$ 158.60   | \$ 285.48             |
| Adams, Daniel          | DA       | Staff          | 30-Sep-13 | Historical Performance Analysis | Participate in meeting to review issue of excluded mills from capture reports. Attendees were S. Kolmin (EY), C. Carr (EY), A. Fragner (EY), D. Domenicucci (EY)         | 1.9  | \$ 158.60   | \$ 301.34             |
| Carr, Corey L.         | CLC      | Staff          | 30-Sep-13 | Historical Performance Analysis | Participate in meeting with S. Kolmin (EY), D. Adams (EY) regarding work plan and strategy for data analysis   | 1.4  | \$ 185.00   | \$ 259.00             |
| Carr, Corey L.         | CLC      | Staff          | 30-Sep-13 | Historical Performance Analysis | Prepare data for analysis of tax increment districts 2-0, 1-7  | 1.8  | \$ 185.00   | \$ 333.00             |
| Carr, Corey L.         | CLC      | Staff          | 30-Sep-13 | Historical Performance Analysis | Review Downtown Development Authority report for 2010  | 1.9  | \$ 185.00   | \$ 351.50             |
| Carr, Corey L.         | CLC      | Staff          | 30-Sep-13 | Historical Performance Analysis | Review Tax Increment Districts summary report analysis   | 1.9  | \$ 185.00   | \$ 351.50             |
| Carr, Corey L.         | CLC      | Staff          | 30-Sep-13 | Historical Performance Analysis | Prepare updated Land Bank analysis for 2010-2013 based on discussion with management and EY team   | 1.9  | \$ 185.00   | \$ 351.50             |
| Carr, Corey L.         | CLC      | Staff          | 30-Sep-13 | Historical Performance Analysis | Prepare database of full parcel lists to ensure that no parcels are missing from calculation   | 2.0  | \$ 185.00   | \$ 370.00             |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 30-Sep-13 | Historical Performance Analysis | Perform quality control review of Tax Increment Financing summaries and data to ensure accuracy of analysis  | 1.9  | \$ 650.00   | \$ 1,235.00           |
| Fragner, Augustina M.  | AMF      | Senior         | 30-Sep-13 | Historical Performance Analysis | Participate in meeting with EY Team S.Kolmin (EY), D. Adams (EY), C. Carr (EY) to review analysis prepared by EY for Tax increment districts                             | 0.3  | \$ 360.00   | \$ 108.00             |
| Fragner, Augustina M.  | AMF      | Senior         | 30-Sep-13 | Historical Performance Analysis | Participate in meeting with D. Domenicucci (EY) regarding Tax Increment Districts in Downtown Development Authority and Taxable Value outside of Tax Increment Districts | 0.5  | \$ 360.00   | \$ 180.00             |
| Fragner, Augustina M.  | AMF      | Senior         | 30-Sep-13 | Historical Performance Analysis | Review 2010 capture summary to determine correct capture amount based on the recalculation analysis.   | 0.6  | \$ 360.00   | \$ 216.00             |
| Fragner, Augustina M.  | AMF      | Senior         | 30-Sep-13 | Historical Performance Analysis | Review 2011 Downtown Development Authority data for capture calculations   | 0.7  | \$ 360.00   | \$ 252.00             |
| Fragner, Augustina M.  | AMF      | Senior         | 30-Sep-13 | Historical Performance Analysis | Review 2012 capture summary for Tax Increment District in Development area No. 1   | 0.7  | \$ 360.00   | \$ 252.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name   | Initials | Title          | Date      | Project Category                | Description   | Time         | Hourly Rate | Total Individual Fees |
|--|----------|----------------|-----------|---------------------------------|---|--------------|-------------|-----------------------|
| Fragner, Augustina M.                        | AMF      | Senior         | 30-Sep-13 | Historical Performance Analysis | Review 2010 Downtown Development Authority data for capture calculations  | 0.8          | \$ 360.00   | \$ 288.00             |
| Fragner, Augustina M.                        | AMF      | Senior         | 30-Sep-13 | Historical Performance Analysis | Review 2011 capture summary for Downtown Development Authority (Continued)  | 0.8          | \$ 360.00   | \$ 288.00             |
| Fragner, Augustina M.                        | AMF      | Senior         | 30-Sep-13 | Historical Performance Analysis | Review 2012 Downtown Development Authority data for capture calculations  | 0.8          | \$ 360.00   | \$ 288.00             |
| Fragner, Augustina M.                        | AMF      | Senior         | 30-Sep-13 | Historical Performance Analysis | Prepare data exported from client system for Downtown Development Authority capture calculation for 2010 analysis   | 0.9          | \$ 360.00   | \$ 324.00             |
| Fragner, Augustina M.                        | AMF      | Senior         | 30-Sep-13 | Historical Performance Analysis | Review Tax Increment District information to determine Downtown Development Authority capture   | 1.1          | \$ 360.00   | \$ 396.00             |
| Fragner, Augustina M.                        | AMF      | Senior         | 30-Sep-13 | Historical Performance Analysis | Prepare data exported from client system for Downtown Development Authority capture calculation for 2011  | 1.3          | \$ 360.00   | \$ 468.00             |
| Patel, Deven V.                              | DVP      | Manager        | 30-Sep-13 | Historical Performance Analysis | Review historical State withholdings payments to understand impact on liquidity based on timing of payments   | 0.4          | \$ 485.00   | \$ 194.00             |
| Patel, Deven V.                              | DVP      | Manager        | 30-Sep-13 | Historical Performance Analysis | Review CAFR to understand due to balances as of FY12  | 0.3          | \$ 485.00   | \$ 145.50             |
| James, Arthur E.                             | AEJ      | Manager        | 30-Sep-13 | Historical Performance Analysis | Review plan for the contract review process with J. Calboreanu (EY) and M. Tennant (EY)   | 1.7          | \$ 485.00   | \$ 824.50             |
| James, Arthur E.                             | AEJ      | Manager        | 30-Sep-13 | Historical Performance Analysis | Prepare adjusted plan for the contract review process in the meeting with J. Calboreanu (EY) and M. Tennant (EY)  | 2.3          | \$ 485.00   | \$ 1,115.50           |
| <b>Historical Performance Analysis Total</b> |          |                |           |                                 |   | <b>292.6</b> | <b>\$</b>   | <b>111,728.41</b>     |
| Kolmin, Stephen T.                           | STK      | Manager        | 18-Sep-13 | Historical Property Tax         | Prepare database of historical data developed form City's property tax system   | 4.7          | \$ 242.50   | \$ 1,139.75           |
| <b>Historical Property Tax Total</b>         |          |                |           |                                 |   | <b>4.7</b>   | <b>\$</b>   | <b>1,139.75</b>       |
| Kolena, Michael T.                           | MTK      | Senior         | 11-Sep-13 | Historical Property Tax Reviews | Participate in meeting with A. Horhn (COD), L. Duncan (COD), N. Capers (COD), W. Smith (COD) and D. Adams (EY) for Treasury/Assessing weekly meeting  | 2.0          | \$ 344.50   | \$ 689.00             |
| Domenicucci, Daniel P.                       | DPD      | Senior Manager | 13-Sep-13 | Historical Property Tax Reviews | Participate in meeting with J. Bonsall (COD) and introduction to A. Horhn (COD) on status of brownfield, DDA, LDFA and other Tax increment financing information. Discussion of present challenges and potential next steps to resolve. Includes prep review of information on Tax Increment Financing data sent and debrief with D. Jerneycic (COD). | 1.9          | \$ 650.00   | \$ 1,235.00           |
| Adams, Daniel                                | DA       | Staff          | 16-Sep-13 | Historical Property Tax Reviews | Participate in meeting with J. Bonsall (COD) and A. Horhn (COD) to discuss project goals and issues with Tax Increment Financing program payments   | 1.9          | \$ 158.60   | \$ 301.34             |
| Domenicucci, Daniel P.                       | DPD      | Senior Manager | 16-Sep-13 | Historical Property Tax Reviews | Participate in meetings with A. Horhn (COD), J. Bonsall (COD), and Treasury team. Work with Equalizer to export data on property tax to compute Tax Increment Financing districts amounts   | 2.2          | \$ 650.00   | \$ 1,430.00           |
| Jerneycic, Daniel J.                         | DJJ      | Senior Manager | 16-Sep-13 | Historical Property Tax Reviews | Participate in meeting with A. Horhn (COD) to discuss tax increment financing   | 0.8          | \$ 650.00   | \$ 520.00             |
| Patel, Deven V.                              | DVP      | Manager        | 16-Sep-13 | Historical Property Tax Reviews | Meeting with A. Horhn (COD) regarding tax capture districts' past due status  | 1.0          | \$ 485.00   | \$ 485.00             |
| Adams, Daniel                                | DA       | Staff          | 17-Sep-13 | Historical Property Tax Reviews | Participate in meeting with A. Horhn (COD) and L. Duncan (COD), D. Domenicucci (EY), D. Adams (EY) to discuss project plan (Partial)  | 0.7          | \$ 158.60   | \$ 111.02             |
| Adams, Daniel                                | DA       | Staff          | 17-Sep-13 | Historical Property Tax Reviews | Participate in meeting with tech support, W. Smith (COD), to get access to software and databases   | 1.4          | \$ 158.60   | \$ 222.04             |
| Adams, Daniel                                | DA       | Staff          | 17-Sep-13 | Historical Property Tax Reviews | Participate in meeting with J. Bonsall (COD), A. Horhn (COD), and D. Domenicuci (EY) to discuss timeline and project analysis   | 1.6          | \$ 158.60   | \$ 253.76             |
| Adams, Daniel                                | DA       | Staff          | 17-Sep-13 | Historical Property Tax Reviews | Participate in meeting with A Horhn (COD) to review system database   | 1.8          | \$ 158.60   | \$ 285.48             |
| Domenicucci, Daniel P.                       | DPD      | Senior Manager | 17-Sep-13 | Historical Property Tax Reviews | Participate in meetings with A. Horhn (COD), J. Bonsall (COD), and Treasury team. Work with Equalizer to export data on property tax to compute Tax Increment Financing districts amounts   | 1.1          | \$ 650.00   | \$ 715.00             |
| Kolmin, Stephen T.                           | STK      | Manager        | 17-Sep-13 | Historical Property Tax Reviews | Participate in meeting with A. Horhn (COD) and L. Duncan (COD), D. Domenicucci (EY), D. Adams (EY) to discuss project plan (Partial)  | 0.6          | \$ 485.00   | \$ 291.00             |
| Kolmin, Stephen T.                           | STK      | Manager        | 18-Sep-13 | Historical Property Tax Reviews | Participate in meeting with A. Horhn (COD) and L. Duncan (COD), and D. Domenicucci (EY), D. Adams (EY)  | 0.7          | \$ 485.00   | \$ 339.50             |
| Adams, Daniel                                | DA       | Staff          | 18-Sep-13 | Historical Property Tax Reviews | Participate in meeting with L. Duncan (COD) and P. Bawol (COD) to discuss goals of project and strategy for analysis  | 1.4          | \$ 158.60   | \$ 222.04             |

Exhibit E  
City of Detroit  
Time Detail  
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| Name                   | Initials | Title          | Date      | Project Category                | Description   | Time | Hourly Rate | Total Individual Fees |
|------------------------|----------|----------------|-----------|---------------------------------|---|------|-------------|-----------------------|
| Adams, Daniel          | DA       | Staff          | 18-Sep-13 | Historical Property Tax Reviews | Participate in meeting with A. Horhn (COD) to review the City's methodology for preparing capture reports   | 1.8  | \$ 158.60   | \$ 285.48             |
| Adams, Daniel          | DA       | Staff          | 18-Sep-13 | Historical Property Tax Reviews | Participate in meeting with W. Smith (COD), to set up computer for software access  | 1.9  | \$ 158.60   | \$ 301.34             |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 18-Sep-13 | Historical Property Tax Reviews | Participate in meetings with A. Horhn (COD), J. Bonsall (COD), and Treasury team. Work with Equalizer to export data on property tax to compute Tax Increment Financing districts amounts   | 1.3  | \$ 650.00   | \$ 845.00             |
| Patel, Deven V.        | DVP      | Manager        | 18-Sep-13 | Historical Property Tax Reviews | Participate in discussion with L. Duncan (COD) to discuss historical capture district balances  | 0.3  | \$ 485.00   | \$ 145.50             |
| Adams, Daniel          | DA       | Staff          | 19-Sep-13 | Historical Property Tax Reviews | Participate in meeting with L. Duncan (COD) to review progress  | 0.5  | \$ 158.60   | \$ 79.30              |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 19-Sep-13 | Historical Property Tax Reviews | Participate in meetings with A. Horhn (COD), J. Bonsall (COD), and Treasury team.   | 1.7  | \$ 650.00   | \$ 1,105.00           |
| Kolmin, Stephen T.     | STK      | Manager        | 19-Sep-13 | Historical Property Tax Reviews | Analyze strategy of project and outline required tasks. Mapped data and computation planning.   | 0.4  | \$ 485.00   | \$ 194.00             |
| Kolmin, Stephen T.     | STK      | Manager        | 19-Sep-13 | Historical Property Tax Reviews | Participate in call with C. Carr (EY) to review data export process for Downtown Development Authority analysis   | 1.3  | \$ 485.00   | \$ 630.50             |
| Kolmin, Stephen T.     | STK      | Manager        | 20-Sep-13 | Historical Property Tax Reviews | Participate in meeting with A. Fragner (EY) to review project scope and approach.   | 0.9  | \$ 485.00   | \$ 436.50             |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 20-Sep-13 | Historical Property Tax Reviews | Participate in meetings with A. Horhn (COD), J. Bonsall (COD), and Treasury team.   | 1.8  | \$ 650.00   | \$ 1,170.00           |
| Kolmin, Stephen T.     | STK      | Manager        | 21-Sep-13 | Historical Property Tax Reviews | Participate in meeting to discuss technical research issues with A. Horhn (COD) and L. Duncan (COD)   | 0.7  | \$ 485.00   | \$ 339.50             |
| Carr, Corey L.         | CLC      | Staff          | 23-Sep-13 | Historical Property Tax Reviews | Participate in conference call meeting with S.Kolmin (EY), D. Adams (EY), A. Fragner (EY - Partial) to review prepared data, and collection process   | 1.4  | \$ 185.00   | \$ 259.00             |
| Fragner, Augustina M.  | AMF      | Senior         | 23-Sep-13 | Historical Property Tax Reviews | Participate in conference call meeting with S.Kolmin (EY), D. Adams (EY), C. Carr (EY) to review prepared data, and collection process  | 0.6  | \$ 360.00   | \$ 216.00             |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 24-Sep-13 | Historical Property Tax Reviews | Review the legislation and statutes for Land Bank, LDFA, DDA, and Brownfield  | 1.9  | \$ 650.00   | \$ 1,235.00           |
| Carr, Corey L.         | CLC      | Staff          | 25-Sep-13 | Historical Property Tax Reviews | Participate in meeting with A.Horhn. (COD) regarding technology issues & report access  | 1.4  | \$ 185.00   | \$ 259.00             |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 25-Sep-13 | Historical Property Tax Reviews | Participate in conversation with internal team on status, challenges, timeline to update team on summary of issues and overall efforts.   | 1.8  | \$ 650.00   | \$ 1,170.00           |
| Carr, Corey L.         | CLC      | Staff          | 26-Sep-13 | Historical Property Tax Reviews | Participate in meeting with EY team meeting S.Kolmin (EY - Partial), D. Adams (EY), A. Fragner (EY - Partial), D. Domenicucci (EY) to review scope of project, short term goals, and plan for data analysis   | 1.9  | \$ 185.00   | \$ 351.50             |
| Fragner, Augustina M.  | AMF      | Senior         | 26-Sep-13 | Historical Property Tax Reviews | Participate in meeting with D. Domenicucci (EY) regarding Tax Increment District analysis and to develop future workplan  | 0.5  | \$ 360.00   | \$ 180.00             |
| Fragner, Augustina M.  | AMF      | Senior         | 26-Sep-13 | Historical Property Tax Reviews | Participate in meeting with EY team meeting S.Kolmin (EY - Partial), D. Adams (EY), C. Carr (EY), D. Domenicucci (EY) to review scope of project, short term goals, and plan for data analysis  | 1.4  | \$ 360.00   | \$ 504.00             |
| Kolmin, Stephen T.     | STK      | Manager        | 26-Sep-13 | Historical Property Tax Reviews | Review Wayne County Land Bank data calculation and preliminary summary that A. Fragner (EY) completed   | 0.5  | \$ 485.00   | \$ 242.50             |
| Kolmin, Stephen T.     | STK      | Manager        | 26-Sep-13 | Historical Property Tax Reviews | Identify required Brownfield parcel data to perform capture analysis for Brownfields  | 0.6  | \$ 485.00   | \$ 291.00             |
| Carr, Corey L.         | CLC      | Staff          | 26-Sep-13 | Historical Property Tax Reviews | Participate in meeting with A. Horhn (COD) to discuss technology issues and potential issues with capture reports   | 0.7  | \$ 185.00   | \$ 129.50             |
| Carr, Corey L.         | CLC      | Staff          | 26-Sep-13 | Historical Property Tax Reviews | Participate in meeting with general accounting staff member (COD) regarding prior payments made by COD  | 1.2  | \$ 185.00   | \$ 222.00             |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 26-Sep-13 | Historical Property Tax Reviews | Participate in meeting with S.Kolmin (EY), D. Adams (EY), C. Carr (EY), A. Fragner (EY) review status of project (i.e., data collected, archive approach, reconciliation to finance officer report) and discuss additional challenges to parcel data and payment data | 1.7  | \$ 650.00   | \$ 1,105.00           |
| Domenicucci, Daniel P. | DPD      | Senior Manager | 26-Sep-13 | Historical Property Tax Reviews | Participate in meeting with Assessing Department (COD) to review of data progress   | 1.8  | \$ 650.00   | \$ 1,170.00           |
| Kolmin, Stephen T.     | STK      | Manager        | 26-Sep-13 | Historical Property Tax Reviews | Participate in meeting with EY team meeting A. Fragner (EY - Partial), C. Carr (EY), D. Domenicucci (EY) to review scope of project, short term goals, and plan for data analysis   | 0.7  | \$ 485.00   | \$ 339.50             |
| Carr, Corey L.         | CLC      | Staff          | 27-Sep-13 | Historical Property Tax Reviews | Prepare list of findings related to the Downtown Development Analysis to be shared with D. Domenicucci (EY) and S. Kolmin (EY)  | 1.5  | \$ 185.00   | \$ 277.50             |

Exhibit E  
City of Detroit  
Time Detail  
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| Name   | Initials | Title          | Date      | Project Category                            | Description   | Time        | Hourly Rate | Total Individual Fees |
|--|----------|----------------|-----------|---|---|-------------|-------------|-----------------------|
| Domenicucci, Daniel P.                       | DPD      | Senior Manager | 27-Sep-13 | Historical Property Tax Reviews             | Participate in meeting to review overall project progress with D. Jerneycic (EY)  | 0.8         | \$ 650.00   | \$ 520.00             |
| Kolmin, Stephen T.                           | STK      | Manager        | 27-Sep-13 | Historical Property Tax Reviews             | Participate in strategy meeting with EY Team (D. Domenicucci, D. Adams, C. Carr, A. Fragner) to discuss Brownfield parcel analysis  | 0.7         | \$ 485.00   | \$ 339.50             |
| Carr, Corey L.                               | CLC      | Staff          | 27-Sep-13 | Historical Property Tax Reviews             | Participate in call with BS&A software provider regarding technology issues   | 1.7         | \$ 185.00   | \$ 314.50             |
| Domenicucci, Daniel P.                       | DPD      | Senior Manager | 27-Sep-13 | Historical Property Tax Reviews             | Participate in meeting with EY Team S.Kolmin (COD), D. Adams (COD), C. Carr (COD), A. Fragner (COD) to review additional challenges to parcel data and payment data overview of status of project (i.d., data collected, archive approach, reconciliation to finance officer report). | 1.1         | \$ 650.00   | \$ 715.00             |
| Domenicucci, Daniel P.                       | DPD      | Senior Manager | 27-Sep-13 | Historical Property Tax Reviews             | Participate in meeting with A. Horhn (COD), J. Bonsall (COD) and S. Kolmin (EY) regarding research necessary for Land Bank collections and review of data to date (Partial)   | 1.2         | \$ 650.00   | \$ 780.00             |
| Carr, Corey L.                               | CLC      | Staff          | 30-Sep-13 | Historical Property Tax Reviews             | Review capture reports for tax increment districts 1-1 : 1-5  | 1.2         | \$ 185.00   | \$ 222.00             |
| <b>Historical Property Tax Reviews Total</b> |          |                |           |   |   | <b>58.0</b> | <b>\$</b>   | <b>23,474.80</b>      |
| Santambrogio, Juan                           | JS       | Senior Manager | 3-Sep-13  | Labor negotiations and Analysis             | Prepare analysis of cost savings for Detroit Police Lieutenants and Sergeants Association draft proposal  | 1.3         | \$ 650.00   | \$ 845.00             |
| Santambrogio, Juan                           | JS       | Senior Manager | 4-Sep-13  | Labor negotiations and Analysis             | Continue to prepare analysis of cost savings for Detroit Police Lieutenants and Sergeants Association draft proposal  | 2.1         | \$ 650.00   | \$ 1,365.00           |
| Santambrogio, Juan                           | JS       | Senior Manager | 4-Sep-13  | Labor negotiations and Analysis             | Participate in meeting with D. Birnbaum (Jones Day) to discuss Detroit Police Lieutenants and Sergeants Association proposal  | 0.9         | \$ 650.00   | \$ 585.00             |
| Santambrogio, Juan                           | JS       | Senior Manager | 5-Sep-13  | Labor negotiations and Analysis             | Continue to prepare analysis of cost savings for Detroit Police Lieutenants and Sergeants Association draft proposal  | 2.2         | \$ 650.00   | \$ 1,430.00           |
| Santambrogio, Juan                           | JS       | Senior Manager | 5-Sep-13  | Labor negotiations and Analysis             | Continue to compare savings from Detroit Police Lieutenants and Sergeants Association proposal to 10 year plan  | 2.9         | \$ 650.00   | \$ 1,885.00           |
| Santambrogio, Juan                           | JS       | Senior Manager | 6-Sep-13  | Labor negotiations and Analysis             | Continue to compare savings from Detroit Police Lieutenants and Sergeants Association proposal to 10 year plan  | 1.4         | \$ 650.00   | \$ 910.00             |
| Santambrogio, Juan                           | JS       | Senior Manager | 6-Sep-13  | Labor negotiations and Analysis             | Continue to prepare analysis of cost savings for Detroit Police Lieutenants and Sergeants Association draft proposal  | 1.8         | \$ 650.00   | \$ 1,170.00           |
| Santambrogio, Juan                           | JS       | Senior Manager | 6-Sep-13  | Labor negotiations and Analysis             | Prepare information to be provided per subpoena related to American Federation of State, County and Municipal Employees litigation  | 3.5         | \$ 650.00   | \$ 2,275.00           |
| Santambrogio, Juan                           | JS       | Senior Manager | 10-Sep-13 | Labor negotiations and Analysis             | Review draft presentation to be used in Retiree Committee meeting   | 0.5         | \$ 650.00   | \$ 325.00             |
| Santambrogio, Juan                           | JS       | Senior Manager | 10-Sep-13 | Labor negotiations and Analysis             | Prepare analysis to quantify savings related to changes in union contracts  | 2.3         | \$ 650.00   | \$ 1,495.00           |
| Santambrogio, Juan                           | JS       | Senior Manager | 10-Sep-13 | Labor negotiations and Analysis             | Participate in call with Jones Day regarding changes to Detroit Police Lieutenants and Sergeants Association contract   | 0.8         | \$ 650.00   | \$ 520.00             |
| Santambrogio, Juan                           | JS       | Senior Manager | 11-Sep-13 | Labor negotiations and Analysis             | Continue to prepare analysis to quantify savings related to changes in union contracts  | 0.9         | \$ 650.00   | \$ 585.00             |
| Santambrogio, Juan                           | JS       | Senior Manager | 13-Sep-13 | Labor negotiations and Analysis             | Continue to prepare analysis to quantify savings related to changes in union contracts  | 0.7         | \$ 650.00   | \$ 455.00             |
| Santambrogio, Juan                           | JS       | Senior Manager | 19-Sep-13 | Labor negotiations and Analysis             | Prepare analysis of labor savings by union  | 2.3         | \$ 650.00   | \$ 1,495.00           |
| Santambrogio, Juan                           | JS       | Senior Manager | 23-Sep-13 | Labor negotiations and Analysis             | Respond to Jones Day request to identify non-union salary increases in 10 year plan   | 0.5         | \$ 650.00   | \$ 325.00             |
| <b>Labor negotiations and Analysis Total</b> |          |                |           |   |   | <b>24.1</b> | <b>\$</b>   | <b>15,665.00</b>      |
| Pickering, Ben                               | BP       | Principal      | 2-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel from Scranton, PA to Detroit MI  | 2.0         | \$ 400.00   | \$ 800.00             |
| Forrest, Chelsea                             | CF       | Staff          | 3-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel NYC - DTW  | 2.0         | \$ 92.50    | \$ 185.00             |
| Lee, Edna                                    | EL       | Senior Manager | 3-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel from New York to Detroit.  | 2.0         | \$ 325.00   | \$ 650.00             |
| Saldanha, David                              | DS       | Senior Manager | 3-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel - Toronto to Detroit   | 2.0         | \$ 325.00   | \$ 650.00             |
| Santambrogio, Juan                           | JS       | Senior Manager | 3-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel to and from Detroit  | 2.0         | \$ 325.00   | \$ 650.00             |
| Santambrogio, Juan                           | JS       | Senior Manager | 5-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel to and from Detroit  | 2.0         | \$ 325.00   | \$ 650.00             |
| Forrest, Chelsea                             | CF       | Staff          | 6-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel DTW - NYC  | 2.0         | \$ 92.50    | \$ 185.00             |
| Lee, Edna                                    | EL       | Senior Manager | 6-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel from Detroit to New York.  | 2.0         | \$ 325.00   | \$ 650.00             |
| Patel, Deven V.                              | DVP      | Manager        | 6-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel DTW - NYC  | 2.0         | \$ 242.50   | \$ 485.00             |
| Pickering, Ben                               | BP       | Principal      | 6-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel from Detroit to Scranton.  | 2.0         | \$ 400.00   | \$ 800.00             |
| Saldanha, David                              | DS       | Senior Manager | 6-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel - Detroit to Toronto   | 2.0         | \$ 325.00   | \$ 650.00             |
| Patel, Deven V.                              | DVP      | Manager        | 9-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel Newark to Detroit  | 2.0         | \$ 485.00   | \$ 970.00             |
| Forrest, Chelsea                             | CF       | Staff          | 9-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel NYC - DTW  | 2.0         | \$ 92.50    | \$ 185.00             |
| Lee, Edna                                    | EL       | Senior Manager | 9-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel from New York to Detroit.  | 2.0         | \$ 325.00   | \$ 650.00             |
| Santambrogio, Juan                           | JS       | Senior Manager | 9-Sep-13  | Non-Working Travel (billed at 50% of rates) | Travel to and from Detroit  | 2.0         | \$ 325.00   | \$ 650.00             |

Exhibit E  
City of Detroit  
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For the period September 01, 2013 through September 30, 2013

| Name   | Initials | Title          | Date      | Project Category                                | Description  | Time         | Hourly Rate | Total Individual Fees |
|--|----------|----------------|-----------|---|--|--------------|-------------|-----------------------|
| Bugden, Nicholas R.                                      | NRB      | Senior         | 10-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from Chicago (Home) to Detroit  | 2.0          | \$ 180.00   | \$ 360.00             |
| Saldanha, David  | DS       | Senior Manager | 10-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from Toronto to Detroit   | 2.0          | \$ 325.00   | \$ 650.00             |
| Kolena, Michael T.                                       | MTK      | Senior         | 11-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from Chicago to Detroit   | 1.0          | \$ 172.25   | \$ 172.25             |
| Bugden, Nicholas R.                                      | NRB      | Senior         | 12-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from Detroit to Chicago (Home)  | 2.0          | \$ 180.00   | \$ 360.00             |
| Forrest, Chelsea   | CF       | Staff          | 12-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel DTW - NYC   | 2.0          | \$ 92.50    | \$ 185.00             |
| Patel, Deven V.  | DVP      | Manager        | 12-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel - DTW - EWR   | 2.0          | \$ 242.50   | \$ 485.00             |
| Saldanha, David  | DS       | Senior Manager | 12-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel Detroit to Toronto  | 2.0          | \$ 325.00   | \$ 650.00             |
| Santambrogio, Juan                                       | JS       | Senior Manager | 12-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel to and from Detroit   | 2.0          | \$ 325.00   | \$ 650.00             |
| Lee, Edna  | EL       | Senior Manager | 13-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from Detroit to New York.   | 2.0          | \$ 325.00   | \$ 650.00             |
| Bugden, Nicholas R.                                      | NRB      | Senior         | 16-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from Chicago (Home) to Detroit  | 2.0          | \$ 180.00   | \$ 360.00             |
| Forrest, Chelsea   | CF       | Staff          | 16-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel NYC - DTW   | 2.0          | \$ 92.50    | \$ 185.00             |
| Lee, Edna  | EL       | Senior Manager | 16-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from New York to Detroit.   | 2.0          | \$ 325.00   | \$ 650.00             |
| Saldanha, David  | DS       | Senior Manager | 16-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Toronto to Detroit   | 2.0          | \$ 325.00   | \$ 650.00             |
| Santambrogio, Juan                                       | JS       | Senior Manager | 16-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel to and from Detroit   | 2.0          | \$ 325.00   | \$ 650.00             |
| Panagiotakis, Sofia                                      | SP       | Senior         | 17-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from NY to Detroit  | 2.0          | \$ 180.00   | \$ 360.00             |
| Kolmin, Stephen T.                                       | STK      | Manager        | 19-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel to Detroit  | 0.7          | \$ 242.50   | \$ 169.75             |
| Bugden, Nicholas R.                                      | NRB      | Senior         | 19-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from Detroit to Chicago (Home)  | 2.0          | \$ 180.00   | \$ 360.00             |
| Forrest, Chelsea   | CF       | Staff          | 19-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel DTW - NYC   | 2.0          | \$ 92.50    | \$ 185.00             |
| Lee, Edna  | EL       | Senior Manager | 19-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from Detroit to New York.   | 2.0          | \$ 325.00   | \$ 650.00             |
| Panagiotakis, Sofia                                      | SP       | Senior         | 19-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from Detroit to NY.   | 2.0          | \$ 180.00   | \$ 360.00             |
| Saldanha, David  | DS       | Senior Manager | 19-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel Detroit to Toronto  | 2.0          | \$ 325.00   | \$ 650.00             |
| Santambrogio, Juan                                       | JS       | Senior Manager | 19-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel to and from Detroit   | 2.0          | \$ 325.00   | \$ 650.00             |
| Bugden, Nicholas R.                                      | NRB      | Senior         | 23-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from Chicago (Home) to Detroit  | 2.0          | \$ 180.00   | \$ 360.00             |
| Forrest, Chelsea   | CF       | Staff          | 23-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel NYC - DTW   | 2.0          | \$ 92.50    | \$ 185.00             |
| Lee, Edna  | EL       | Senior Manager | 23-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from New York to Detroit.   | 2.0          | \$ 325.00   | \$ 650.00             |
| Panagiotakis, Sofia                                      | SP       | Senior         | 23-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from NY to Detroit.   | 2.0          | \$ 180.00   | \$ 360.00             |
| Patel, Deven V.  | DVP      | Manager        | 23-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel NYC-DTW   | 2.0          | \$ 242.50   | \$ 485.00             |
| Pickering, Ben   | BP       | Principal      | 23-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from EWR to DTW.  | 2.0          | \$ 400.00   | \$ 800.00             |
| Saldanha, David  | DS       | Senior Manager | 23-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel - Toronto to Detroit  | 2.0          | \$ 325.00   | \$ 650.00             |
| Santambrogio, Juan                                       | JS       | Senior Manager | 23-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel to and from Detroit   | 2.0          | \$ 325.00   | \$ 650.00             |
| Redman, Jeremy F.  | JFR      | Staff          | 24-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel time from home to airport, to Public Lighting Department back to the airport        | 1.3          | \$ 92.50    | \$ 120.25             |
| Forrest, Chelsea   | CF       | Staff          | 26-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel DTW - NYC   | 2.0          | \$ 92.50    | \$ 185.00             |
| Lee, Edna  | EL       | Senior Manager | 26-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from Detroit to New York  | 2.0          | \$ 325.00   | \$ 650.00             |
| Panagiotakis, Sofia                                      | SP       | Senior         | 26-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from Detroit to NY.   | 2.0          | \$ 180.00   | \$ 360.00             |
| Patel, Deven V.  | DVP      | Manager        | 26-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel DTW - NYC   | 2.0          | \$ 242.50   | \$ 485.00             |
| Saldanha, David  | DS       | Senior Manager | 26-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel - Detroit to Toronto  | 2.0          | \$ 325.00   | \$ 650.00             |
| Santambrogio, Juan                                       | JS       | Senior Manager | 26-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel to and from Detroit   | 2.0          | \$ 325.00   | \$ 650.00             |
| Pickering, Ben   | BP       | Principal      | 27-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from Detroit to Newark.   | 2.0          | \$ 400.00   | \$ 800.00             |
| Forrest, Chelsea   | CF       | Staff          | 30-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel NYC - DTW   | 2.0          | \$ 92.50    | \$ 185.00             |
| Lee, Edna  | EL       | Senior Manager | 30-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from New York to Detroit  | 2.0          | \$ 325.00   | \$ 650.00             |
| Molepske, Mark R.  | MRM      | Senior Manager | 30-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel Detroit - Chicago   | 2.0          | \$ 324.03   | \$ 648.05             |
| Panagiotakis, Sofia                                      | SP       | Senior         | 30-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from NY To Detroit.   | 2.0          | \$ 180.00   | \$ 360.00             |
| Patel, Deven V.  | DVP      | Manager        | 30-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel NYC - DTW   | 2.0          | \$ 242.50   | \$ 485.00             |
| Pickering, Ben   | BP       | Principal      | 30-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel from New York to Detroit.   | 2.0          | \$ 400.00   | \$ 800.00             |
| Santambrogio, Juan                                       | JS       | Senior Manager | 30-Sep-13 | Non-Working Travel (billed at 50% of rates)     | Travel to and from Detroit   | 2.0          | \$ 325.00   | \$ 650.00             |
| <b>Non-Working Travel (billed at 50% of rates) Total</b> |          |                |           |   |  | <b>117.0</b> | <b>\$</b>   | <b>30,670.30</b>      |
| Patel, Deven V.  | DVP      | Manager        | 3-Sep-13  | Operational initiatives - PLA / PLD transaction | Participate in meeting with G. Brown (COD) to discuss Public Lighting Authority plan       | 0.5          | \$ 485.00   | \$ 242.50             |
| Santambrogio, Juan                                       | JS       | Senior Manager | 3-Sep-13  | Operational initiatives - PLA / PLD transaction | Participate in meeting with G Brown (COD) regarding Public Lighting Department projections | 0.7          | \$ 650.00   | \$ 455.00             |
| Patel, Deven V.  | DVP      | Manager        | 4-Sep-13  | Operational initiatives - PLA / PLD transaction | Prepare follow up material to provide utility users' tax data to Public Lighting Authority | 1.1          | \$ 485.00   | \$ 533.50             |
| Fontana, Joseph E.                                       | JF       | Principal      | 4-Sep-13  | Operational initiatives - PLA / PLD transaction | Analyze Public Lighting Department ratebook to understand PLD's right to bill power sales  | 1.5          | \$ 692.90   | \$ 1,039.35           |
| Fontana, Joseph E.                                       | JF       | Principal      | 4-Sep-13  | Operational initiatives - PLA / PLD transaction | Review D-6 rate provisions in existing contracts   | 0.5          | \$ 692.90   | \$ 346.45             |
| Patel, Deven V.  | DVP      | Manager        | 4-Sep-13  | Operational initiatives - PLA / PLD transaction | Prepare weekly cash position dashboard for week ended 08/02/13                             | 0.3          | \$ 485.00   | \$ 145.50             |
| Patel, Deven V.  | DVP      | Manager        | 4-Sep-13  | Operational initiatives - PLA / PLD transaction | Prepare property tax distributions forecast based on actual data to date                   | 0.6          | \$ 485.00   | \$ 291.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name               | Initials | Title              | Date      | Project Category                                | Description  | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------|--------------------|-----------|---|--|------|-------------|-----------------------|
| Fontana, Joseph E. | JF       | Principal          | 5-Sep-13  | Operational initiatives - PLA / PLD transaction | Participate in meeting with Public Lighting Department Billing staff to obtain understanding of how billing is done for Public Lighting Department   | 1.4  | \$ 692.90   | \$ 970.06             |
| Saldanha, David    | DS       | Senior Manager     | 5-Sep-13  | Operational initiatives - PLA / PLD transaction | Participate in meeting with Iron Mountain regarding reconciliation of all 15 departments owing pre- and post-filing balances   | 1.2  | \$ 650.00   | \$ 780.00             |
| Fontana, Joseph E. | JF       | Principal          | 5-Sep-13  | Operational initiatives - PLA / PLD transaction | Analyze Wayne State University Contract to understand how it relates to the 2009 Electric Rate book and where it differs in order to determine if contract is still valid  | 1.4  | \$ 692.90   | \$ 970.06             |
| Fontana, Joseph E. | JF       | Principal          | 5-Sep-13  | Operational initiatives - PLA / PLD transaction | Analyze provision in Wayne State University contract for power cost recovery   | 0.2  | \$ 692.90   | \$ 138.58             |
| Fontana, Joseph E. | JF       | Principal          | 5-Sep-13  | Operational initiatives - PLA / PLD transaction | Analyze provision in Wayne State University contract for D-6 billing   | 0.5  | \$ 692.90   | \$ 346.45             |
| Fontana, Joseph E. | JF       | Principal          | 5-Sep-13  | Operational initiatives - PLA / PLD transaction | Participate in walk-through of billing process from meter read to customer bill  | 2.0  | \$ 692.90   | \$ 1,385.80           |
| Fontana, Joseph E. | JF       | Principal          | 5-Sep-13  | Operational initiatives - PLA / PLD transaction | Participate in walk through of bill components to understand each key component of bill  | 0.5  | \$ 692.90   | \$ 346.45             |
| Malhotra, Gaurav   | GM       | Principal          | 5-Sep-13  | Operational initiatives - PLA / PLD transaction | Conference call w/J. Fontana regarding Public Lighting Department grid.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Malhotra, Gaurav   | GM       | Principal          | 5-Sep-13  | Operational initiatives - PLA / PLD transaction | Participate in meeting with J. Fontana (EY) regarding AR collections efforts for Public Lighting Department.   | 0.8  | \$ 800.00   | \$ 640.00             |
| Fontana, Joseph E. | JF       | Principal          | 6-Sep-13  | Operational initiatives - PLA / PLD transaction | Participate in call with B. Taylor (COD) to provide update of September 05, 2013 meeting   | 1.0  | \$ 692.90   | \$ 692.90             |
| Patel, Deven V.    | DVP      | Manager            | 6-Sep-13  | Operational initiatives - PLA / PLD transaction | Review Operating and Maintenance and Capital Proceeds agreements related to the Public Lighting Authority  | 0.5  | \$ 485.00   | \$ 242.50             |
| Patel, Deven V.    | DVP      | Manager            | 6-Sep-13  | Operational initiatives - PLA / PLD transaction | Review schedule of utility user payers provided by City of Detroit Income and Utility Users' tax department  | 0.6  | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.    | DVP      | Manager            | 10-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in call with B. Sedlak (Jones Day) regarding Public Lighting Authority agreement's effect Utility Users' Tax   | 1.0  | \$ 485.00   | \$ 485.00             |
| Fontana, Joseph E. | JF       | Principal          | 10-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze UAW Contract to understand how it relates to the 2009 Electric Rate book and where it differs.   | 1.3  | \$ 692.90   | \$ 866.13             |
| Fontana, Joseph E. | JF       | Principal          | 10-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze provisions of UAW contract for billing power costs in excess of booked costs   | 1.3  | \$ 692.90   | \$ 866.13             |
| Fontana, Joseph E. | JF       | Principal          | 10-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze DIA Contract to understand how it relates to the 2009 Electric Rate book and where it differs  | 0.8  | \$ 692.90   | \$ 519.68             |
| Fontana, Joseph E. | JF       | Principal          | 10-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze Detroit Institute of Arts power supply contract to understand if only D-6 rate applies to excess power costs   | 0.8  | \$ 692.90   | \$ 519.68             |
| Fontana, Joseph E. | JF       | Principal          | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in in work in process call with EY team to discuss status  | 0.1  | \$ 692.90   | \$ 69.29              |
| Patel, Deven V.    | DVP      | Manager            | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in call with B. Sedlak (Jones Day) regarding Public Lighting Authority   | 0.4  | \$ 485.00   | \$ 194.00             |
| Fontana, Joseph E. | JF       | Principal          | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with B. Taylor (COD) to discuss plan to analyze Public Lighting Department receivables with L. Williot (EY - Partial)   | 2.0  | \$ 692.90   | \$ 1,385.80           |
| Fontana, Joseph E. | JF       | Principal          | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with Public Lighting Department management to walk through billing process  | 1.2  | \$ 692.90   | \$ 831.48             |
| Fontana, Joseph E. | JF       | Principal          | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Meeting with Public Lighting Department management to understand how meter readings are made   | 1.2  | \$ 692.90   | \$ 831.48             |
| Fontana, Joseph E. | JF       | Principal          | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Meeting with Public Lighting Department management to understand how meter multiplier are applied to the different meters  | 0.5  | \$ 692.90   | \$ 346.45             |
| Fontana, Joseph E. | JF       | Principal          | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Summarize understanding after walk through of PLD's process to take meter reads from customers, record such information in meter books and reflect that informaton in PLD's records with E. Harris (PLD) and A. Pinnamaneni (PLD)  | 0.8  | \$ 692.90   | \$ 519.68             |
| Williot, Laurent   | LW       | Executive Director | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with B. Taylor (COD) to discuss status of engagement and next steps with J. Fontana (EY) (Partial)  | 0.8  | \$ 638.30   | \$ 478.73             |
| Williot, Laurent   | LW       | Executive Director | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with E. Harris (COD) and A. Pinnamaneni (COD) regarding the process of collecting meter readings, recording the information, calculating customer charges, preparing billing information and coordinating with the accounting department for invoicing. | 1.5  | \$ 638.30   | \$ 957.45             |
| Fontana, Joseph E. | JF       | Principal          | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Review rate book and compare to what we learned in walk through of PLD's billing process   | 1.0  | \$ 692.90   | \$ 692.90             |
| Fontana, Joseph E. | JF       | Principal          | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare summary of work to date for B. Taylor (COD)  | 1.3  | \$ 692.90   | \$ 866.13             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name               | Initials | Title              | Date      | Project Category                                | Description   | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------|--------------------|-----------|---|---|------|-------------|-----------------------|
| Patel, Deven V.    | DVP      | Manager            | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Review Public Lighting Authority agreement related to utility users' tax  | 0.7  | \$ 485.00   | \$ 339.50             |
| Patel, Deven V.    | DVP      | Manager            | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Review Public Lighting Department expenses related to power purchase agreement  | 0.6  | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.    | DVP      | Manager            | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Review Public Lighting Department Feasibility report  | 1.1  | \$ 485.00   | \$ 533.50             |
| Williot, Laurent   | LW       | Executive Director | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze information in the PLD system to understand how it is collected and reported.   | 0.5  | \$ 638.30   | \$ 319.15             |
| Williot, Laurent   | LW       | Executive Director | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Walk through of the different documents used and produced by PLD: meter read books, demand service readings, Quadro Pro invoice back-up, Excel invoice support, revenue schedule, renewable energy report, energy optimization report, DRMS data input, IAB documents, etc. | 1.0  | \$ 638.30   | \$ 638.30             |
| Williot, Laurent   | LW       | Executive Director | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze sample invoices to reconcile to supporting documents (general service meter reading books, demand service reading sheets, rate book, etc.)  | 1.3  | \$ 638.30   | \$ 797.88             |
| Williot, Laurent   | LW       | Executive Director | 11-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze accounts receivable aged trial balance and understand the various categories (government, commercial, public schools, etc.) and billing methods (one bill / multiple bills per client account).   | 1.0  | \$ 638.30   | \$ 638.30             |
| Patel, Deven V.    | DVP      | Manager            | 12-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in call with B. Sedlak (Jones Day) to review Public Lighting Authority agreement  | 0.4  | \$ 485.00   | \$ 194.00             |
| Santambrogio, Juan | JS       | Senior Manager     | 12-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in call with Jones Day to discuss Public Lighting Authority structure and cash flows  | 0.6  | \$ 650.00   | \$ 390.00             |
| Patel, Deven V.    | DVP      | Manager            | 12-Sep-13 | Operational initiatives - PLA / PLD transaction | Review Public Lighting Authority agreement document to prepare for call with Jones Day  | 0.4  | \$ 485.00   | \$ 194.00             |
| Patel, Deven V.    | DVP      | Manager            | 12-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare communication with Public Lighting Authority regarding noticing of customers to Trust   | 0.6  | \$ 485.00   | \$ 291.00             |
| Williot, Laurent   | LW       | Executive Director | 12-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze and confirm selected accounts receivable balances by tracing outstanding invoices to supporting documents and recalculate invoices.   | 1.5  | \$ 638.30   | \$ 957.45             |
| Williot, Laurent   | LW       | Executive Director | 12-Sep-13 | Operational initiatives - PLA / PLD transaction | Recalculate Kwh consumed and amounts should have been billed for customers where discrepancies were identified.   | 2.0  | \$ 638.30   | \$ 1,276.60           |
| Williot, Laurent   | LW       | Executive Director | 12-Sep-13 | Operational initiatives - PLA / PLD transaction | Conduct testing of PLD invoices and comparison of the book of meter readings to underlying invoices.  | 0.5  | \$ 638.30   | \$ 319.15             |
| Patel, Deven V.    | DVP      | Manager            | 13-Sep-13 | Operational initiatives - PLA / PLD transaction | Review Public Lighting Authority business plan  | 0.4  | \$ 485.00   | \$ 194.00             |
| Patel, Deven V.    | DVP      | Manager            | 16-Sep-13 | Operational initiatives - PLA / PLD transaction | Review Public Lighting Authority 10 yr plan   | 0.7  | \$ 485.00   | \$ 339.50             |
| Patel, Deven V.    | DVP      | Manager            | 16-Sep-13 | Operational initiatives - PLA / PLD transaction | Review Public Lighting Department actuals to date for FY 2014   | 0.7  | \$ 485.00   | \$ 339.50             |
| Pickering, Ben     | BP       | Principal          | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in telephone discussion with S.Kaminski (Kilpatrick) regarding status of DWSD accounts with the City.   | 0.5  | \$ 800.00   | \$ 400.00             |
| Fontana, Joseph E. | JF       | Principal          | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in discussion with B. Taylor (COD) to provide preliminary view of recovery level of Power Supply Cost Recovery Factor   | 0.8  | \$ 692.90   | \$ 519.68             |
| Patel, Deven V.    | DVP      | Manager            | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with T. Stoudemire (COD) to discuss utility users tax with respect to Public Lighting Authority  | 1.0  | \$ 485.00   | \$ 485.00             |
| Williot, Laurent   | LW       | Executive Director | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with M. Bongo (COD) to discuss issues identified to date with regards to the analysis of accounts receivable and the billing of the Power Supply Cost Recovery Factor (PSCRF).   | 1.3  | \$ 638.30   | \$ 797.88             |
| Williot, Laurent   | LW       | Executive Director | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in discussion with S. Patel (COD) regarding the billing process for central agencies (Inter Agency Billing or IAB)  | 0.8  | \$ 638.30   | \$ 478.73             |
| Fontana, Joseph E. | JF       | Principal          | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Analysis of monthly Detroit Edison Energy Bill from Detroit Edison  | 1.5  | \$ 692.90   | \$ 1,039.35           |
| Fontana, Joseph E. | JF       | Principal          | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze Rate book to determine applicability of Power Supply Cost Recovery Factor   | 1.0  | \$ 692.90   | \$ 692.90             |
| Fontana, Joseph E. | JF       | Principal          | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze Detroit Edison Power bills to PLD to determine each type of cost included within the bills and compared to amounts that PLD charged its customers for power that it purchased from Detroit Edison   | 1.0  | \$ 692.90   | \$ 692.90             |
| Fontana, Joseph E. | JF       | Principal          | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Review power contracts to determine if any Public Lighting Department contracts prevent billing of Power Supply Cost Recovery Factor  | 0.3  | \$ 692.90   | \$ 173.23             |
| Fontana, Joseph E. | JF       | Principal          | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Review Detroit Edison's power supply cost recovery factor   | 0.3  | \$ 692.90   | \$ 173.23             |
| Fontana, Joseph E. | JF       | Principal          | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze methodology to calculate the Power Supply Cost Recovery Factor based upon rate book   | 1.0  | \$ 692.90   | \$ 692.90             |



Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name               | Initials | Title              | Date      | Project Category                                | Description   | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------|--------------------|-----------|---|---|------|-------------|-----------------------|
| Patel, Deven V.    | DVP      | Manager            | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare for utility users' tax meeting. Reviewed Emergency Manager orders and Public Lighting Authority agreement   | 0.6  | \$ 485.00   | \$ 291.00             |
| Patel, Deven V.    | DVP      | Manager            | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Review historical Public Lighting Department bill summary provided by the department  | 0.3  | \$ 485.00   | \$ 145.50             |
| Patel, Deven V.    | DVP      | Manager            | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare analysis of budget to actual for Public Lighting Department   | 0.8  | \$ 485.00   | \$ 388.00             |
| Santambrogio, Juan | JS       | Senior Manager     | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Review utility user tax information in relation to Public Lighting Authority  | 0.4  | \$ 650.00   | \$ 260.00             |
| Williot, Laurent   | LW       | Executive Director | 18-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze accounts receivable late payment penalties and testing of the amounts calculated by PLD.  | 2.0  | \$ 638.30   | \$ 1,276.60           |
| Williot, Laurent   | LW       | Executive Director | 19-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with E. Harris (COD) to review issues identified with regards to billing and meter reading on accounts receivable tested.  | 1.5  | \$ 638.30   | \$ 957.45             |
| Williot, Laurent   | LW       | Executive Director | 19-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with B. Taylor (COD) to discuss results of accounts receivable analysis and Power Supply Cost Recovery Factor billing issue.   | 0.8  | \$ 638.30   | \$ 478.73             |
| Fontana, Joseph E. | JF       | Principal          | 19-Sep-13 | Operational initiatives - PLA / PLD transaction | Review of Power Supply Cost Recovery Factor charges   | 0.1  | \$ 692.90   | \$ 69.29              |
| Fontana, Joseph E. | JF       | Principal          | 19-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze feasibility to recover prior period Power Supply Cost Recovery Factor   | 1.6  | \$ 692.90   | \$ 1,108.64           |
| Fontana, Joseph E. | JF       | Principal          | 19-Sep-13 | Operational initiatives - PLA / PLD transaction | Calculate the impact of recovering Power Supply Cost Recovery Factor from prior periods   | 0.1  | \$ 692.90   | \$ 69.29              |
| Fontana, Joseph E. | JF       | Principal          | 19-Sep-13 | Operational initiatives - PLA / PLD transaction | Develop overall approach to calculating Power Supply Cost Recovery Factor for current period  | 1.6  | \$ 692.90   | \$ 1,108.64           |
| Fontana, Joseph E. | JF       | Principal          | 19-Sep-13 | Operational initiatives - PLA / PLD transaction | Investigate how other utilities recover the Power Supply Cost Recovery Factor   | 1.1  | \$ 692.90   | \$ 762.19             |
| Fontana, Joseph E. | JF       | Principal          | 19-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare summary outlining how comparable utilities recover the Power Supply Cost Recovery Factor  | 1.1  | \$ 692.90   | \$ 762.19             |
| Williot, Laurent   | LW       | Executive Director | 19-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze meter readings per invoices to the meter reading books for specific invoices (Detroit Transportation Corp., Yacht Club, etc.) over an 18-month period of time.                                | 1.8  | \$ 638.30   | \$ 1,117.03           |
| Patel, Deven V.    | DVP      | Manager            | 20-Sep-13 | Operational initiatives - PLA / PLD transaction | Review Public Light plan to understand impact on City's income tax department   | 2.1  | \$ 485.00   | \$ 1,018.50           |
| Patel, Deven V.    | DVP      | Manager            | 20-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare analysis of budget to actual for Public Lighting Department   | 1.8  | \$ 485.00   | \$ 873.00             |
| Williot, Laurent   | LW       | Executive Director | 20-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare preliminary calculation to estimate the potential impact of the Power Supply Cost Recovery Factor under-billing over the period 2009-2013.  | 2.0  | \$ 638.30   | \$ 1,276.60           |
| Williot, Laurent   | LW       | Executive Director | 20-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare calculation of the overall Power Supply Cost Recovery Factor under-billing for 2009, 2010, 2011 and 2012. Estimate for 2013.  | 2.0  | \$ 638.30   | \$ 1,276.60           |
| Patel, Deven V.    | DVP      | Manager            | 23-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in call with M. Austin (Jones Day) to discuss status of Public Lighting Authority interlocal agreement  | 0.6  | \$ 485.00   | \$ 291.00             |
| Williot, Laurent   | LW       | Executive Director | 23-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with E. Harris (COD) to discuss history of Power Supply Cost Recovery Factor billing, methodology, and approach for estimating under-billed amounts.                           | 2.0  | \$ 638.30   | \$ 1,276.60           |
| Malhotra, Gaurav   | GM       | Principal          | 23-Sep-13 | Operational initiatives - PLA / PLD transaction | Review of information related to Public Lighting Department billing.  | 0.8  | \$ 800.00   | \$ 640.00             |
| Malhotra, Gaurav   | GM       | Principal          | 23-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in conference all with J. Fontana (EY) to discuss opportunities related to Public Lighting Department billings.   | 1.3  | \$ 800.00   | \$ 1,040.00           |
| Patel, Deven V.    | DVP      | Manager            | 23-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare Public Lighting Department budget to actual versus 10-yr projections and original redbook budget  | 2.3  | \$ 485.00   | \$ 1,115.50           |
| Patel, Deven V.    | DVP      | Manager            | 23-Sep-13 | Operational initiatives - PLA / PLD transaction | Review Public Lighting Authority documents to prepare for call with M. Austin (Jones Day)   | 0.8  | \$ 485.00   | \$ 388.00             |
| Patel, Deven V.    | DVP      | Manager            | 23-Sep-13 | Operational initiatives - PLA / PLD transaction | Review current status of Public Lighting Authority agreement with Conway Mackenzie  | 0.4  | \$ 485.00   | \$ 194.00             |
| Santambrogio, Juan | JS       | Senior Manager     | 23-Sep-13 | Operational initiatives - PLA / PLD transaction | Review status of Public Lighting Authority agreements to provide feedback to legal counsel  | 0.6  | \$ 650.00   | \$ 390.00             |
| Redman, Jeremy F.  | JFR      | Staff              | 24-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with S. Patel (COD) regarding the invoices related to fuel purchases   | 0.6  | \$ 185.00   | \$ 111.00             |
| Redman, Jeremy F.  | JFR      | Staff              | 24-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in discussion Public Lighting Department finance/accounting regarding the history of fuel purchases, electricity production and purchase from Detroit Edison, the Detroit Edison contract | 1.3  | \$ 185.00   | \$ 240.50             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name               | Initials | Title              | Date      | Project Category                                | Description  | Time | Hourly Rate | Total Individual Fees |
|--------------------|----------|--------------------|-----------|---|--|------|-------------|-----------------------|
| Redman, Jeremy F.  | JFR      | Staff              | 24-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with Public Lighting Department finance/accounting regarding customers subject to long-term contracts and whether such contracts have expired.  | 1.3  | \$ 185.00   | \$ 240.50             |
| Williot, Laurent   | LW       | Executive Director | 24-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with A. Discussion with A. Pinnamaneni (COD) about sources and uses of energy based on federal reports submitted on a yearly basis, understanding of methodology used in the past (up until 2010) to bill the Power Supply Cost Recovery Factor.                            | 1.5  | \$ 638.30   | \$ 957.45             |
| Williot, Laurent   | LW       | Executive Director | 24-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in conversation with S. Patel (COD) regarding invoices related to the fuel purchases   | 0.8  | \$ 638.30   | \$ 478.73             |
| Williot, Laurent   | LW       | Executive Director | 24-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in discussion with A. Pinnamaneni (COD) regarding the history of fuel purchases, electricity production and purchase from Detroit Edison, the Detroit Edison contract, approach to calculating the Power Supply Cost Recovery Factor under-billed and what customers may qualify, etc. | 1.5  | \$ 638.30   | \$ 957.45             |
| Williot, Laurent   | LW       | Executive Director | 24-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in A. Pinnamaneni (COD) of customers subject to long-term contracts and whether such contracts have expired.   | 1.3  | \$ 638.30   | \$ 797.88             |
| Patel, Deven V.    | DVP      | Manager            | 24-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare revised list of utility users' remitters based on feedback from T. Stoudemire (COD) for noticing list  | 0.4  | \$ 485.00   | \$ 194.00             |
| Redman, Jeremy F.  | JFR      | Staff              | 24-Sep-13 | Operational initiatives - PLA / PLD transaction | Review Public Lighting Department rate book  | 0.5  | \$ 185.00   | \$ 92.50              |
| Santambrogio, Juan | JS       | Senior Manager     | 24-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare summary report on Public Lighting Department initiatives to privatize/outsource as requested by Judge Roberts  | 0.8  | \$ 650.00   | \$ 520.00             |
| Patel, Deven V.    | DVP      | Manager            | 25-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in call with T. Stoudemire (COD), M. Austin (Jones Day), Wilmington Trust to discuss additional language for Trust Agreement   | 1.3  | \$ 485.00   | \$ 630.50             |
| Redman, Jeremy F.  | JFR      | Staff              | 25-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with S. Patel (COD) about the invoices related to the fuel purchases  | 0.6  | \$ 185.00   | \$ 111.00             |
| Fontana, Joseph E. | JF       | Principal          | 25-Sep-13 | Operational initiatives - PLA / PLD transaction | Review material prepared by L. Williot on Power Supply Cost Recovery Factor  | 0.6  | \$ 692.90   | \$ 415.74             |
| Fontana, Joseph E. | JF       | Principal          | 25-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare revised amounts included within schedule prepared by L. Williot  | 0.6  | \$ 692.90   | \$ 415.74             |
| Patel, Deven V.    | DVP      | Manager            | 25-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare Public Lighting Department/Public Lighting Authority based on information request for mediators and judge  | 1.8  | \$ 485.00   | \$ 873.00             |
| Patel, Deven V.    | DVP      | Manager            | 25-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze updated Public Lighting Authority/City of Detroit/Wilmington Trust agreement in preparation for call   | 1.1  | \$ 485.00   | \$ 533.50             |
| Redman, Jeremy F.  | JFR      | Staff              | 25-Sep-13 | Operational initiatives - PLA / PLD transaction | Review invoices related to Public Lighting Department purchased power  | 1.4  | \$ 185.00   | \$ 259.00             |
| Santambrogio, Juan | JS       | Senior Manager     | 25-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare summary report on Public Lighting Department initiatives to privatize/outsource as requested by Judge Roberts  | 0.7  | \$ 650.00   | \$ 455.00             |
| Williot, Laurent   | LW       | Executive Director | 25-Sep-13 | Operational initiatives - PLA / PLD transaction | Analysis of power cost associate with ceasing production of electricity and began purchasing from Detroit Edison   | 1.0  | \$ 638.30   | \$ 638.30             |
| Williot, Laurent   | LW       | Executive Director | 26-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in discussion with A. Pinnamaneni (COD) of when Public Lighting Department was buying fuel from Waterfront Petroleum and analysis of sample invoices.  | 1.0  | \$ 638.30   | \$ 638.30             |
| Fontana, Joseph E. | JF       | Principal          | 26-Sep-13 | Operational initiatives - PLA / PLD transaction | Participate in meeting with internal team to review findings with team on Power Supply Cost Recovery Factor  | 0.1  | \$ 692.90   | \$ 69.29              |
| Fontana, Joseph E. | JF       | Principal          | 26-Sep-13 | Operational initiatives - PLA / PLD transaction | Review Detroit Edison Agreement  | 1.1  | \$ 692.90   | \$ 762.19             |
| Malhotra, Gaurav   | GM       | Principal          | 26-Sep-13 | Operational initiatives - PLA / PLD transaction | Review of correspondence in connection w/PLA.  | 0.8  | \$ 800.00   | \$ 640.00             |
| Patel, Deven V.    | DVP      | Manager            | 26-Sep-13 | Operational initiatives - PLA / PLD transaction | Review revised Public Lighting Authority O&M and Construction Financing agreements   | 1.9  | \$ 485.00   | \$ 921.50             |
| Redman, Jeremy F.  | JFR      | Staff              | 26-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze data for specific date range of invoices related to Purchase Power Contract with Detroit Edison  | 2.5  | \$ 185.00   | \$ 462.50             |
| Redman, Jeremy F.  | JFR      | Staff              | 26-Sep-13 | Operational initiatives - PLA / PLD transaction | Review historical invoices of purchased power  | 2.0  | \$ 185.00   | \$ 370.00             |
| Redman, Jeremy F.  | JFR      | Staff              | 26-Sep-13 | Operational initiatives - PLA / PLD transaction | Analyze data for specific date range of invoices related to Purchase Power Contract with Detroit Edison  | 2.3  | \$ 185.00   | \$ 425.50             |
| Santambrogio, Juan | JS       | Senior Manager     | 26-Sep-13 | Operational initiatives - PLA / PLD transaction | Prepare summary report on Public Lighting Department initiatives to privatize/outsource as requested by Judge Roberts  | 0.5  | \$ 650.00   | \$ 325.00             |
| Santambrogio, Juan | JS       | Senior Manager     | 26-Sep-13 | Operational initiatives - PLA / PLD transaction | Review status of Public Lighting Authority agreements to provide feedback to legal counsel   | 0.6  | \$ 650.00   | \$ 390.00             |
| Patel, Deven V.    | DVP      | Manager            | 27-Sep-13 | Operational initiatives - PLA / PLD transaction | Review Public Lighting Authority Trust agreement prepared by M. Austin (Jones Day)   | 1.3  | \$ 485.00   | \$ 630.50             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                | Initials | Title          | Date      | Project Category  | Description   | Time         | Hourly Rate | Total Individual Fees |
|---------------------|----------|----------------|-----------|---|---|--------------|-------------|-----------------------|
| Santambrogio, Juan  | JS       | Senior Manager | 27-Sep-13 | Operational initiatives - PLA / PLD transaction               | Prepare summary report on Public Lighting Department initiatives to privatize/outsource as requested by Judge Roberts   | 0.3          | \$ 650.00   | \$ 195.00             |
| Patel, Deven V.     | DVP      | Manager        | 30-Sep-13 | Operational initiatives - PLA / PLD transaction               | Review Public Lighting Authority O&M agreement and provide comments   | 0.4          | \$ 485.00   | \$ 194.00             |
| Redman, Jeremy F.   | JFR      | Staff          | 30-Sep-13 | Operational initiatives - PLA / PLD transaction               | Prepare summary of Power Supply Cost Recovery Factor for 2013   | 1.8          | \$ 185.00   | \$ 333.00             |
| Redman, Jeremy F.   | JFR      | Staff          | 30-Sep-13 | Operational initiatives - PLA / PLD transaction               | Participate in meeting with Public Lighting Department management   | 1.2          | \$ 185.00   | \$ 222.00             |
|                     |          |                |           | <b>Operational initiatives - PLA / PLD transaction Total</b>  | Power Supply Cost Recovery Factor regarding historical invoices   | <b>121.7</b> | <b>\$</b>   | <b>68,800.58</b>      |
| Kolena, Michael T.  | MTK      | Senior         | 11-Sep-13 | Operational initiatives - Recreation Conservancy              | Participate in meeting to discuss property tax system with W. Smith (COD), A. Horhn (COD) and D. Adams (EY)   | 2.0          | \$ 344.50   | \$ 689.00             |
|                     |          |                |           | <b>Operational initiatives - Recreation Conservancy Total</b> |   | <b>2.0</b>   | <b>\$</b>   | <b>689.00</b>         |
| Panagiotakis, Sofia | SP       | Senior         | 31-Jul-13 | Operational initiatives - Vendor management                   | Participate in discussion with internal working capital team regarding accounts payable , check disbursements, and ledger detail.   | 0.7          | \$ 360.00   | \$ 252.00             |
| Panagiotakis, Sofia | SP       | Senior         | 2-Sep-13  | Operational initiatives - Vendor management                   | Prepare detailed instructions defining process to identify pre vs. post petition invoices on weekly accounts payable files.   | 0.9          | \$ 360.00   | \$ 324.00             |
| Pickering, Ben      | BP       | Principal      | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in meeting with E.Lee (EY) regarding reconciliation of Detroit Edison requirement   | 0.3          | \$ 800.00   | \$ 240.00             |
| Pickering, Ben      | BP       | Principal      | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in telephone discussion with T.Hoffman (Jones Day) regarding vendor issues to be addressed.   | 0.4          | \$ 800.00   | \$ 320.00             |
| Pickering, Ben      | BP       | Principal      | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in telephone discussion with J.Elhman (Jones Day) regarding fee application.  | 0.2          | \$ 800.00   | \$ 160.00             |
| Pickering, Ben      | BP       | Principal      | 3-Sep-13  | Operational initiatives - Vendor management                   | Attend daily cash and vendor meeting with J.Bonsall (COD) and numerous department representatives regarding vendor issues and cash management.  | 0.5          | \$ 800.00   | \$ 400.00             |
| Pickering, Ben      | BP       | Principal      | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in meeting with Judges Talbot and Blount (36th District Court), P.Mears (Barnes & Thornburg), T.Kienbaum (Kienbaum Opperwall) and J.Bonsall (COD) regarding budget status, vendor process and funding requirements. | 1.5          | \$ 800.00   | \$ 1,200.00           |
| Pickering, Ben      | BP       | Principal      | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in meeting with S.Penn (COD) and candidate for cash and forecasting position  | 0.6          | \$ 800.00   | \$ 480.00             |
| Pickering, Ben      | BP       | Principal      | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in telephone discussion with T.Hoffman (Jones Day) regarding 36th District Court vendors and funding.   | 0.3          | \$ 800.00   | \$ 240.00             |
| Pickering, Ben      | BP       | Principal      | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in meetings with J.Bonsall (COD) regarding vendor issues and resolutions.   | 0.5          | \$ 800.00   | \$ 400.00             |
| Sarna, Shavi        | SS       | Manager        | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in meeting with C. Dodd (COD) from Information Technology Services to analyze payment support to be reviewed with J. Bonsall (COD) to obtain payment approval for 9/6 accounts payable check run                    | 0.8          | \$ 485.00   | \$ 388.00             |
| Sarna, Shavi        | SS       | Manager        | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in meeting with A. Jones (COD) from Detroit Department of Transportation to analyze payment support to be reviewed with J. Bonsall (COD) to obtain payment approval for 9/6 accounts payable check run              | 0.6          | \$ 485.00   | \$ 291.00             |
| Sarna, Shavi        | SS       | Manager        | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in meeting with B. Dick (COD) from General Services Department to analyze payment support to be reviewed with J. Bonsall (COD) to obtain payment approval for 9/6 accounts payable check run                        | 0.9          | \$ 485.00   | \$ 436.50             |
| Sarna, Shavi        | SS       | Manager        | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in meeting with L. Harris (COD) from Parking analyze payment support to be reviewed with J. Bonsall (COD) to obtain payment approval for 9/6 accounts payable check run   | 1.4          | \$ 485.00   | \$ 679.00             |
| Sarna, Shavi        | SS       | Manager        | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in meeting with A. Anyanwu (COD) from Building Safety Engineering Department to analyze payment support to be reviewed with J. Bonsall (COD) to obtain payment approval for 9/6 accounts payable check run          | 1.7          | \$ 485.00   | \$ 824.50             |
| Forrest, Chelsea    | CF       | Staff          | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in meeting with R. Watts (City of Detroit) to discuss treatment of invoices subject to pre- / post-petition cut-off   | 0.9          | \$ 185.00   | \$ 166.50             |
| Forrest, Chelsea    | CF       | Staff          | 3-Sep-13  | Operational initiatives - Vendor management                   | Participate in meeting with S. Joest (Manhattan Institute) to review outstanding invoices and associated wire instructions  | 0.9          | \$ 185.00   | \$ 166.50             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                | Initials | Title          | Date     | Project Category                            | Description   | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------|----------------|----------|---|---|------|-------------|-----------------------|
| Forrest, Chelsea    | CF       | Staff          | 3-Sep-13 | Operational initiatives - Vendor management | Update accounts payable pre/post cutoff for updated information from J. Wolbrink (City of Detroit)  | 1.1  | \$ 185.00   | \$ 203.50             |
| Forrest, Chelsea    | CF       | Staff          | 3-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with S. Sibert (City of Detroit) to discuss treatment of invoices subject to pre- / post-petition cut-off  | 2.1  | \$ 185.00   | \$ 388.50             |
| Lee, Edna           | EL       | Senior Manager | 3-Sep-13 | Operational initiatives - Vendor management | Review Detroit Edison clearing account and reconciliation prepared by COD wire team as part of ongoing negotiations with vendor.  | 1.9  | \$ 650.00   | \$ 1,235.00           |
| Lee, Edna           | EL       | Senior Manager | 3-Sep-13 | Operational initiatives - Vendor management | Analyze AT&T payments and outstanding amounts to support ongoing negotiations with vendor.  | 0.5  | \$ 650.00   | \$ 325.00             |
| Lee, Edna           | EL       | Senior Manager | 3-Sep-13 | Operational initiatives - Vendor management | Review draft weekly AP aging analysis prepared by EY for COO to ensure completeness of prepetition and post petition balances, critical vendors, grant-related vendors, and employee-related vendors. | 1.3  | \$ 650.00   | \$ 845.00             |
| Lee, Edna           | EL       | Senior Manager | 3-Sep-13 | Operational initiatives - Vendor management | Analyze various vendor issues raised by departments.  | 2.0  | \$ 650.00   | \$ 1,300.00           |
| Panagiotakis, Sofia | SP       | Senior         | 3-Sep-13 | Operational initiatives - Vendor management | Review revised check disbursement file to identify pre/post petition invoices.  | 2.8  | \$ 360.00   | \$ 1,008.00           |
| Patel, Deven V.     | DVP      | Manager        | 3-Sep-13 | Operational initiatives - Vendor management | Analyze Detroit Edison invoices related to Water/Sewer to confirm payment amount  | 1.3  | \$ 485.00   | \$ 630.50             |
| Pickering, Ben      | BP       | Principal      | 3-Sep-13 | Operational initiatives - Vendor management | Analyze numerous vendor issues related to continued service, payments and City process  | 1.6  | \$ 800.00   | \$ 1,280.00           |
| Pickering, Ben      | BP       | Principal      | 3-Sep-13 | Operational initiatives - Vendor management | Analyze outstanding vendor amounts for 36th District Court creditors  | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben      | BP       | Principal      | 3-Sep-13 | Operational initiatives - Vendor management | Analyze Detroit Edison account history and summary information  | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben      | BP       | Principal      | 3-Sep-13 | Operational initiatives - Vendor management | Review memorandum from COD purchasing regarding vendor issues to resolve.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben      | BP       | Principal      | 3-Sep-13 | Operational initiatives - Vendor management | Review correspondence from representatives of COD and vendors related to outstanding issues and payment requests  | 0.4  | \$ 800.00   | \$ 320.00             |
| Tennant, Mark       | MT       | Principal      | 3-Sep-13 | Operational initiatives - Vendor management | Develop presentation materials regarding Contract Review process and discussion with Engagement Partner   | 2.0  | \$ 734.50   | \$ 1,469.00           |
| Pickering, Ben      | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Attend daily cash and vendor meeting with J.Bonsall (COD) and numerous department representatives regarding vendor issues and cash management.  | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben      | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with A.Jones (COD) regarding vendor issue to resolve.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben      | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with M.Talbot (36DC) regarding vendor status and issues at the Court.   | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben      | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J.Bonsall (COD) regarding vendor payment approvals.   | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben      | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J.Bonsall (COD) regarding vendor issues to address.   | 0.6  | \$ 800.00   | \$ 480.00             |
| Sarna, Shavi        | SS       | Manager        | 4-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J.Bonsall (COD) to discuss vendor payment support provided by the departments for 9/6 proposed accounts payable check run files to obtain payment approval                | 1.8  | \$ 485.00   | \$ 873.00             |
| Sarna, Shavi        | SS       | Manager        | 4-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J. Mutebi (COD) from Health & Wellness Dept. to review payment support for critical vendor payment expected to be made 9/13   | 0.6  | \$ 485.00   | \$ 291.00             |
| Sarna, Shavi        | SS       | Manager        | 4-Sep-13 | Operational initiatives - Vendor management | Participate on call with Parking to analyze follow up support for critical vendor payment expected to be made 9/6   | 0.7  | \$ 485.00   | \$ 339.50             |
| Sarna, Shavi        | SS       | Manager        | 4-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with A. Anyanwu (COD) from Buildings Safety Engineering & Environmental Department to analyze follow up support for critical vendor payment expected to be made 9/13           | 1.0  | \$ 485.00   | \$ 485.00             |
| Sarna, Shavi        | SS       | Manager        | 4-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with B. Jackson (COD) from Purchasing to request copies of contracts as requested by the J. Bonsall (COD) for critical vendor payments expected to be made 9/6                 | 0.8  | \$ 485.00   | \$ 388.00             |
| Forrest, Chelsea    | CF       | Staff          | 4-Sep-13 | Operational initiatives - Vendor management | Prepare list of professionals' outstanding invoices for payment   | 0.3  | \$ 185.00   | \$ 55.50              |
| Forrest, Chelsea    | CF       | Staff          | 4-Sep-13 | Operational initiatives - Vendor management | Update critical vendor list based on new information received   | 0.4  | \$ 185.00   | \$ 74.00              |
| Forrest, Chelsea    | CF       | Staff          | 4-Sep-13 | Operational initiatives - Vendor management | Analyze professional fees paid for week ending August 30  | 0.9  | \$ 185.00   | \$ 166.50             |
| Forrest, Chelsea    | CF       | Staff          | 4-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with City of Detroit Department of Homeland Security employee to discuss treatment of invoices subject to pre- / post-petition cut-off   | 1.0  | \$ 185.00   | \$ 185.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name             | Initials | Title          | Date     | Project Category                            | Description   | Time | Hourly Rate | Total Individual Fees |
|------------------|----------|----------------|----------|---|---|------|-------------|-----------------------|
| Forrest, Chelsea | CF       | Staff          | 4-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with D. Wilson (City of Detroit) to discuss treatment of election invoices subject to pre- / post-petition cut-off   | 1.2  | \$ 185.00   | \$ 222.00             |
| Forrest, Chelsea | CF       | Staff          | 4-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with C. McInnis (City of Detroit) to discuss treatment of Fire Department invoices subject to pre- / post-petition cut-off   | 1.3  | \$ 185.00   | \$ 240.50             |
| Forrest, Chelsea | CF       | Staff          | 4-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with City of Detroit Recreation Department employee to discuss treatment of invoices subject to pre- / post-petition cut-off   | 1.8  | \$ 185.00   | \$ 333.00             |
| Forrest, Chelsea | CF       | Staff          | 4-Sep-13 | Operational initiatives - Vendor management | Prepare accounts payable aging file for J Bonsall (COD)   | 2.8  | \$ 185.00   | \$ 518.00             |
| Lee, Edna        | EL       | Senior Manager | 4-Sep-13 | Operational initiatives - Vendor management | Continue to review Detroit Edison clearing account and reconciliation prepared by COD wire team as part of ongoing negotiations with vendor.  | 1.2  | \$ 650.00   | \$ 780.00             |
| Lee, Edna        | EL       | Senior Manager | 4-Sep-13 | Operational initiatives - Vendor management | Analyze various vendor issues raised by departments.  | 1.8  | \$ 650.00   | \$ 1,170.00           |
| Lee, Edna        | EL       | Senior Manager | 4-Sep-13 | Operational initiatives - Vendor management | Review draft weekly AP aging report to identify issues with past due invoices given on-hold invoices and critical vendors to assist the CFO in managing department payables and vendor relationships.   | 1.0  | \$ 650.00   | \$ 650.00             |
| Pickering, Ben   | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Review status of payment for outstanding invoices and essential supplier confirmation for Police department vendor.   | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben   | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Review issue related to DWSD vendor and provide possible solutions to the issue   | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben   | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with representative of DDOT vendor regarding payment and supply concerns.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben   | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Review status of COD utility accounts.  | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben   | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Review status and issues concerning legal vendor.   | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben   | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Review issue pertaining to 36th District Court benefit provider.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben   | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Prepare summary correspondence to M.Talbot (36DC) regarding benefit provider status and issues.   | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben   | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Review summary of issue regarding off-site storage vendor.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben   | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Review information from CFO regarding professionals' fees.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben   | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Review vendor issue and resolution pertaining to ITS.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben   | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Review weekly check run and supplemental check run.   | 0.6  | \$ 800.00   | \$ 480.00             |
| Pickering, Ben   | BP       | Principal      | 4-Sep-13 | Operational initiatives - Vendor management | Analyze outstanding balance for COD power accounts.   | 0.4  | \$ 800.00   | \$ 320.00             |
| Saldanha, David  | DS       | Senior Manager | 4-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with T. Tyson (COD) regarding additional information required for Detroit Water Sewer Department IAB analysis  | 0.7  | \$ 650.00   | \$ 455.00             |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Correspondence to/from T.Hoffman and J.Ellman (Jones Day) regarding utility vendor issues.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Prepare correspondence to/from M.Talbot (36DC) regarding vendor matters at 36th District Court.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Prepare correspondence to E.Jenkins (COD) regarding Fire Department vendor status.  | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Prepare correspondence from/to J.Bonsall (COD) regarding professionals' invoices.   | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with S.Mays (COD) regarding professionals' invoices.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Sarna, Shavi     | SS       | Manager        | 5-Sep-13 | Operational initiatives - Vendor management | Participate on call with Municipal Parking Department vendor to discuss treatment of pre and post-petition liabilities in order to ensure vendor continues to provide services                          | 0.6  | \$ 485.00   | \$ 291.00             |
| Forrest, Chelsea | CF       | Staff          | 5-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with V. Massey (COD) to discuss treatment of Department of Transportation invoices subject to pre- / post-petition cut-off   | 1.2  | \$ 185.00   | \$ 222.00             |
| Forrest, Chelsea | CF       | Staff          | 5-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with C. Wilson (COD) to discuss treatment of Police invoices subject to pre- / post-petition cut-off   | 1.3  | \$ 185.00   | \$ 240.50             |
| Forrest, Chelsea | CF       | Staff          | 5-Sep-13 | Operational initiatives - Vendor management | Review Board of Water invoices to determine treatment of invoices subject to pre- / post-petition cut-off   | 2.3  | \$ 185.00   | \$ 425.50             |
| Lee, Edna        | EL       | Senior Manager | 5-Sep-13 | Operational initiatives - Vendor management | Review revised weekly AP aging report to identify issues with past due invoices given on-hold invoices and critical vendors to assist the CFO in managing department payables and vendor relationships. | 1.3  | \$ 650.00   | \$ 845.00             |
| Lee, Edna        | EL       | Senior Manager | 5-Sep-13 | Operational initiatives - Vendor management | Review specific vendor issues raised by PLD, DPW and Police departments.  | 1.7  | \$ 650.00   | \$ 1,105.00           |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name             | Initials | Title          | Date     | Project Category                            | Description   | Time | Hourly Rate | Total Individual Fees |
|------------------|----------|----------------|----------|---|---|------|-------------|-----------------------|
| Lee, Edna        | EL       | Senior Manager | 5-Sep-13 | Operational initiatives - Vendor management | Review outstanding invoices, budget, and needed contract amendments for parts vendor to support contract negotiations.  | 0.4  | \$ 650.00   | \$ 260.00             |
| Lee, Edna        | EL       | Senior Manager | 5-Sep-13 | Operational initiatives - Vendor management | Analyze Waterfront Petroleum outstanding invoices and payment timing, focusing on GSD and DDOT expenses.  | 1.1  | \$ 650.00   | \$ 715.00             |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with GSD vendor regarding outstanding balance and orders received.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with Parking vendor regarding outstanding balance and service continuation.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Correspondence to N.Bateson (DWSD) regarding fuel vendor account and orders.  | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Review account information regarding utility vendor balances.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Analyze numerous vendor issues noted from departments.  | 0.9  | \$ 800.00   | \$ 720.00             |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Analyze vendor account status for Fire Department.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Review information and account detail regarding the GDDRA status.   | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Analyze Parking Department vendor issue.  | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Review supplier issues update.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben   | BP       | Principal      | 5-Sep-13 | Operational initiatives - Vendor management | Analyze vendor account status for Parking Department vendor.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Sarna, Shavi     | SS       | Manager        | 5-Sep-13 | Operational initiatives - Vendor management | Analyze lease agreement for Office Space to confirm correct invoice amount and confirm rent payment procedure for post-petition invoices                                    | 1.2  | \$ 485.00   | \$ 582.00             |
| Lee, Edna        | EL       | Senior Manager | 6-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with B. Hartzell (COD) and B. Pickering (EY) regarding accounts payable aging and on hold invoices.  | 0.7  | \$ 650.00   | \$ 455.00             |
| Pickering, Ben   | BP       | Principal      | 6-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J.Bonsall (COD) to discuss numerous department and vendor requests.   | 0.9  | \$ 800.00   | \$ 720.00             |
| Sarna, Shavi     | SS       | Manager        | 6-Sep-13 | Operational initiatives - Vendor management | Participate on call with Detroit Police Department vendor to discuss treatment of pre and post-petition liabilities in order to ensure vendor continues to provide services | 0.4  | \$ 485.00   | \$ 194.00             |
| Sarna, Shavi     | SS       | Manager        | 6-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with T. Hutcherson (COD) from accounts payable to reconcile lease invoices for property Police Dept. currently occupies                              | 0.7  | \$ 485.00   | \$ 339.50             |
| Forrest, Chelsea | CF       | Staff          | 6-Sep-13 | Operational initiatives - Vendor management | Review final check run to certify only approved checks are mailed   | 0.3  | \$ 185.00   | \$ 55.50              |
| Forrest, Chelsea | CF       | Staff          | 6-Sep-13 | Operational initiatives - Vendor management | Update accounts payable pre/post cutoff file from information from D. Wilson (City of Detroit)  | 0.4  | \$ 185.00   | \$ 74.00              |
| Forrest, Chelsea | CF       | Staff          | 6-Sep-13 | Operational initiatives - Vendor management | Update accounts payable pre/post cutoff file from information from B. Walker and S. Scott (City of Detroit)   | 0.5  | \$ 185.00   | \$ 92.50              |
| Forrest, Chelsea | CF       | Staff          | 6-Sep-13 | Operational initiatives - Vendor management | Update critical vendor list for vendors who have received critical vendor status  | 0.6  | \$ 185.00   | \$ 111.00             |
| Forrest, Chelsea | CF       | Staff          | 6-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with D. Woitulewicz (COD) to discuss treatment of invoices subject to pre- / post-petition cut-off   | 0.7  | \$ 185.00   | \$ 129.50             |
| Forrest, Chelsea | CF       | Staff          | 6-Sep-13 | Operational initiatives - Vendor management | Update accounts payable pre/post cutoff file from information from C. Wilson (COD)  | 0.8  | \$ 185.00   | \$ 148.00             |
| Forrest, Chelsea | CF       | Staff          | 6-Sep-13 | Operational initiatives - Vendor management | Update accounts payable pre/post cutoff file from information from R. Watts (COD)   | 0.8  | \$ 185.00   | \$ 148.00             |
| Forrest, Chelsea | CF       | Staff          | 6-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with General Services Department and Department of Public Works to discuss treatment of invoices subject to pre- / post-petition cut-off             | 0.9  | \$ 185.00   | \$ 166.50             |
| Forrest, Chelsea | CF       | Staff          | 6-Sep-13 | Operational initiatives - Vendor management | Complete check run to add critical vendor letters to checks   | 1.0  | \$ 185.00   | \$ 185.00             |
| Lee, Edna        | EL       | Senior Manager | 6-Sep-13 | Operational initiatives - Vendor management | Review Detroit Edison related wires and clearing account.   | 0.3  | \$ 650.00   | \$ 195.00             |
| Lee, Edna        | EL       | Senior Manager | 6-Sep-13 | Operational initiatives - Vendor management | Review specific vendor issues raised by Police, GSD and IT departments.   | 0.6  | \$ 650.00   | \$ 390.00             |
| Pickering, Ben   | BP       | Principal      | 6-Sep-13 | Operational initiatives - Vendor management | Review information from DWSD regarding status and analysis of certain vendors.  | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben   | BP       | Principal      | 6-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with B.Hartzell (COD) and E.Lee (EY) regarding AP aging and on hold invoices.  | 0.7  | \$ 800.00   | \$ 560.00             |
| Pickering, Ben   | BP       | Principal      | 6-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with A.Jones (COD) regarding vendor issue resolution.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben   | BP       | Principal      | 6-Sep-13 | Operational initiatives - Vendor management | Review vendor issue and supporting information pertaining to BSEED vendor.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben   | BP       | Principal      | 6-Sep-13 | Operational initiatives - Vendor management | Analyze vendor account for Fire Department.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben   | BP       | Principal      | 6-Sep-13 | Operational initiatives - Vendor management | Review vendor account and status issues for DBA.  | 0.2  | \$ 800.00   | \$ 160.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name           | Initials | Title          | Date      | Project Category                            | Description  | Time | Hourly Rate | Total Individual Fees |
|----------------|----------|----------------|-----------|---|--|------|-------------|-----------------------|
| Pickering, Ben | BP       | Principal      | 6-Sep-13  | Operational initiatives - Vendor management | Review account status related to petroleum vendor for GSD.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben | BP       | Principal      | 6-Sep-13  | Operational initiatives - Vendor management | Review vendor issue and supporting information pertaining to Fire Department vendor.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben | BP       | Principal      | 6-Sep-13  | Operational initiatives - Vendor management | Review aging report for petroleum vendor.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben | BP       | Principal      | 6-Sep-13  | Operational initiatives - Vendor management | Review contract for 36th District Court to identify rate discrepancy.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben | BP       | Principal      | 6-Sep-13  | Operational initiatives - Vendor management | Review DPW vendor matters to resolve.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben | BP       | Principal      | 7-Sep-13  | Operational initiatives - Vendor management | Review summary of vendor issue regarding legal department.   | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben | BP       | Principal      | 7-Sep-13  | Operational initiatives - Vendor management | Review matter related to DWJBA.  | 0.1  | \$ 800.00   | \$ 80.00              |
| Tennant, Mark  | MT       | Principal      | 9-Sep-13  | Operational initiatives - Vendor management | Participate in EY meeting to discuss Contract review process, and associated presentation materials, in preparation for Jones Day/client meeting on 9/10/13  | 1.2  | \$ 734.50   | \$ 881.40             |
| Sarna, Shavi   | SS       | Manager        | 9-Sep-13  | Operational initiatives - Vendor management | Participate in meeting with A. Anyanwu (COD) from Buildings Safety Engineering & Environmental Department, J. Bonsall (COD) and B. Jackson from Purchasing to discuss follow up support for critical vendor payment expected to be made 9/13 | 1.2  | \$ 485.00   | \$ 582.00             |
| Sarna, Shavi   | SS       | Manager        | 9-Sep-13  | Operational initiatives - Vendor management | Participate in meeting with J. Abraham (COD) from Department of Public Works to analyze payment support for critical vendor payment to obtain payment approval expected to be made 9/13  | 1.1  | \$ 485.00   | \$ 533.50             |
| Sarna, Shavi   | SS       | Manager        | 9-Sep-13  | Operational initiatives - Vendor management | Participate in meeting with T. Hutcherson (COD) from accounts payable to confirm timing and status of lease payments and fuel vendor payments  | 1.1  | \$ 485.00   | \$ 533.50             |
| Lee, Edna      | EL       | Senior Manager | 9-Sep-13  | Operational initiatives - Vendor management | Review draft weekly AP aging report to identify issues with past due invoices given on-hold invoices and critical vendors to assist the CFO in managing department payables and vendor relationships.  | 1.0  | \$ 650.00   | \$ 650.00             |
| Lee, Edna      | EL       | Senior Manager | 9-Sep-13  | Operational initiatives - Vendor management | Review specific vendor issues raised by DDOT, GSD and Parking departments.   | 1.3  | \$ 650.00   | \$ 845.00             |
| Pickering, Ben | BP       | Principal      | 9-Sep-13  | Operational initiatives - Vendor management | Analyze account detail related to utility provider.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben | BP       | Principal      | 9-Sep-13  | Operational initiatives - Vendor management | Review DWSO vendor issue and related correspondence.   | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben | BP       | Principal      | 9-Sep-13  | Operational initiatives - Vendor management | Review 36th District Court benefit coverage invoice.   | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben | BP       | Principal      | 9-Sep-13  | Operational initiatives - Vendor management | Review notice from utility supplier and determine potential solutions to issue in notice.  | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben | BP       | Principal      | 9-Sep-13  | Operational initiatives - Vendor management | Review correspondence regarding Planning and Development process.  | 0.1  | \$ 800.00   | \$ 80.00              |
| Sarna, Shavi   | SS       | Manager        | 9-Sep-13  | Operational initiatives - Vendor management | Analyze fuel vendor escrow agreement to understand escrow funds draw down criteria due to potential delay of payment   | 0.5  | \$ 485.00   | \$ 242.50             |
| Pickering, Ben | BP       | Principal      | 10-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with M.Tennant (EY) regarding payables and disbursement analysis.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben | BP       | Principal      | 10-Sep-13 | Operational initiatives - Vendor management | Participate in conference call with J.Bonsall, B.Hartzell and B.Taylor (COD), B.Erens and T.Hoffman (Jones Day), and E.Lee (EY) regarding utility supplier issues and contract status.   | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben | BP       | Principal      | 10-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with E.Jenkins (COD) regarding Fire Department vendor matter to be resolved.   | 0.1  | \$ 800.00   | \$ 80.00              |
| Sarna, Shavi   | SS       | Manager        | 10-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with C. Dodd (COD) from Information Technology Services to analyze payment support for critical vendor payment expected to be made 9/13   | 1.1  | \$ 485.00   | \$ 533.50             |
| Sarna, Shavi   | SS       | Manager        | 10-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with A. Jones (COD) from Detroit Department of Transportation to analyze payment support for critical vendor payment expected to be made 9/13   | 1.1  | \$ 485.00   | \$ 533.50             |
| Sarna, Shavi   | SS       | Manager        | 10-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with A. Anyanwu (COD) from Buildings Safety Engineering & Environmental Department to analyze payment support for critical vendor payment expected to be made 9/13  | 1.3  | \$ 485.00   | \$ 630.50             |
| Sarna, Shavi   | SS       | Manager        | 10-Sep-13 | Operational initiatives - Vendor management | Participate on follow up call with Police vendor to provide status update on invoices submitted and status on accounts payable processing  | 0.6  | \$ 485.00   | \$ 291.00             |
| Sarna, Shavi   | SS       | Manager        | 10-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J. Bonsall (COD) to review payment support to obtain approval for payments expected to be made 9/13  | 1.2  | \$ 485.00   | \$ 582.00             |
| Tennant, Mark  | MT       | Principal      | 10-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with City of Detroit Legal team (Jones Day) and Purchasing Department (COD) to discuss amendments to contract review document   | 0.9  | \$ 734.50   | \$ 661.05             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name             | Initials | Title          | Date      | Project Category                            | Description   | Time | Hourly Rate | Total Individual Fees |
|------------------|----------|----------------|-----------|---|---|------|-------------|-----------------------|
| Lee, Edna        | EL       | Senior Manager | 10-Sep-13 | Operational initiatives - Vendor management | Review specific vendor issues raised by Finance, HR and P&D departments.  | 2.2  | \$ 650.00   | \$ 1,430.00           |
| Lee, Edna        | EL       | Senior Manager | 10-Sep-13 | Operational initiatives - Vendor management | Analyze disbursement and payables data for working capital issues to assist the CFO in managing department payables, cash and vendor relationships.   | 1.2  | \$ 650.00   | \$ 780.00             |
| Malhotra, Gaurav | GM       | Principal      | 10-Sep-13 | Operational initiatives - Vendor management | Conference call w/internal team to review vendor issues.  | 0.7  | \$ 800.00   | \$ 560.00             |
| Pickering, Ben   | BP       | Principal      | 10-Sep-13 | Operational initiatives - Vendor management | Review contract and supporting materials regarding petroleum vendor.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben   | BP       | Principal      | 10-Sep-13 | Operational initiatives - Vendor management | Review issue related to Parking Department vendor and provide possible solutions to the issue   | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben   | BP       | Principal      | 10-Sep-13 | Operational initiatives - Vendor management | Review numerous departmental and vendor matters related to disbursements and orders.  | 0.5  | \$ 800.00   | \$ 400.00             |
| Tennant, Mark    | MT       | Principal      | 10-Sep-13 | Operational initiatives - Vendor management | Prepare amendment of contract review document in preparation of meeting with City of Detroit Legal team (Jones Day) and Purchasing representatives  | 2.1  | \$ 734.50   | \$ 1,542.45           |
| Forrest, Chelsea | CF       | Staff          | 11-Sep-13 | Operational initiatives - Vendor management | Participate in call with City of Detroit Employees to discuss treatment of invoices subject to pre- / post-petition cut-off   | 1.1  | \$ 185.00   | \$ 203.50             |
| Forrest, Chelsea | CF       | Staff          | 11-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with R. Watts (City of Detroit) to discuss treatment of invoices subject to pre- / post-petition cut-off   | 1.2  | \$ 185.00   | \$ 222.00             |
| Forrest, Chelsea | CF       | Staff          | 11-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with T. Hutcherson (COD) to review the city's open leases  | 2.1  | \$ 185.00   | \$ 388.50             |
| Sarna, Shavi     | SS       | Manager        | 11-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with A. Anyanwu (COD) from Buildings Safety Engineering & Environmental Department to analyze follow up support for critical vendor payment expected to be made 9/13 | 1.4  | \$ 485.00   | \$ 679.00             |
| Sarna, Shavi     | SS       | Manager        | 11-Sep-13 | Operational initiatives - Vendor management | Participate on call with Detroit Building Authority to discuss support for critical vendor payment expected to be made 9/13   | 0.7  | \$ 485.00   | \$ 339.50             |
| Sarna, Shavi     | SS       | Manager        | 11-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J. Bonsall (COD) to review follow up support for vendor payments expected to be made 9/13   | 1.4  | \$ 485.00   | \$ 679.00             |
| Lee, Edna        | EL       | Senior Manager | 11-Sep-13 | Operational initiatives - Vendor management | Prepare for daily cash and vendor meeting.  | 0.5  | \$ 650.00   | \$ 325.00             |
| Lee, Edna        | EL       | Senior Manager | 11-Sep-13 | Operational initiatives - Vendor management | Review specific vendor issues raised by BSEED, Fire and DWSD departments.   | 1.2  | \$ 650.00   | \$ 780.00             |
| Lee, Edna        | EL       | Senior Manager | 11-Sep-13 | Operational initiatives - Vendor management | Review Wayne County Register of Deeds outstanding invoices to identify responsible department in order to ensure services are not shut off again.   | 0.8  | \$ 650.00   | \$ 520.00             |
| Pickering, Ben   | BP       | Principal      | 11-Sep-13 | Operational initiatives - Vendor management | Analyze account for petroleum vendor.   | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben   | BP       | Principal      | 11-Sep-13 | Operational initiatives - Vendor management | Review outstanding vendor matters.  | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben   | BP       | Principal      | 11-Sep-13 | Operational initiatives - Vendor management | Correspondence with S.Mays (COD) regarding utility vendor status.   | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben   | BP       | Principal      | 11-Sep-13 | Operational initiatives - Vendor management | Review vendor status and issues pertaining to Fire Department supplier.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben   | BP       | Principal      | 11-Sep-13 | Operational initiatives - Vendor management | Prepare correspondence to E.Jenkins (COD) regarding Fire Department vendor status.  | 0.1  | \$ 800.00   | \$ 80.00              |
| Sarna, Shavi     | SS       | Manager        | 12-Sep-13 | Operational initiatives - Vendor management | Participate on call with accounts payable to discuss payment strategy for 9/13 check run due to power outage and communication plan with critical vendors                                   | 0.7  | \$ 485.00   | \$ 339.50             |
| Forrest, Chelsea | CF       | Staff          | 12-Sep-13 | Operational initiatives - Vendor management | Prepare update list of Critical Vendors receiving letters with addresses  | 1.1  | \$ 185.00   | \$ 203.50             |
| Lee, Edna        | EL       | Senior Manager | 12-Sep-13 | Operational initiatives - Vendor management | Participate in call with T. White (Wayne County Register of Deeds) to discuss outstanding payments.   | 0.6  | \$ 650.00   | \$ 390.00             |
| Lee, Edna        | EL       | Senior Manager | 12-Sep-13 | Operational initiatives - Vendor management | Review credit memo issues related to Accumed.   | 1.0  | \$ 650.00   | \$ 650.00             |
| Pickering, Ben   | BP       | Principal      | 12-Sep-13 | Operational initiatives - Vendor management | Reconcile aged invoice detail by department for petroleum vendor.   | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben   | BP       | Principal      | 12-Sep-13 | Operational initiatives - Vendor management | Review information pertaining to essential suppliers.   | 0.5  | \$ 800.00   | \$ 400.00             |
| Sarna, Shavi     | SS       | Manager        | 12-Sep-13 | Operational initiatives - Vendor management | Participate on call with Planning and Development Department to discuss vendor payment review process and impact on invoices that are grant funded  | 0.9  | \$ 485.00   | \$ 436.50             |
| Sarna, Shavi     | SS       | Manager        | 13-Sep-13 | Operational initiatives - Vendor management | Participate on call with Detroit Parking Department to address appropriation issue preventing vendor payment  | 0.7  | \$ 485.00   | \$ 339.50             |
| Sarna, Shavi     | SS       | Manager        | 13-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with Purchasing to confirm approval of contract purchase order to allow approval of Detroit Parking Department vendor payment  | 1.3  | \$ 485.00   | \$ 630.50             |



Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                 | Initials | Title          | Date      | Project Category                            | Description   | Time | Hourly Rate | Total Individual Fees |
|----------------------|----------|----------------|-----------|---|---|------|-------------|-----------------------|
| Sarna, Shavi         | SS       | Manager        | 13-Sep-13 | Operational initiatives - Vendor management | Participate on call with Detroit Police Department (animal control) to discuss treatment of pre and post-petition liabilities in order to ensure vendor continues to provide services                 | 0.6  | \$ 485.00   | \$ 291.00             |
| Lee, Edna            | EL       | Senior Manager | 13-Sep-13 | Operational initiatives - Vendor management | Analyze various vendor issues raised by departments.  | 1.9  | \$ 650.00   | \$ 1,235.00           |
| Pickering, Ben       | BP       | Principal      | 13-Sep-13 | Operational initiatives - Vendor management | Review vendor issues forwarded from CFO and Emergency Manager's office and determine possible solutions to resolve the issues   | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben       | BP       | Principal      | 13-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with J.Bonsall (COD) regarding various vendor and operational matters.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben       | BP       | Principal      | 13-Sep-13 | Operational initiatives - Vendor management | Review issue pertaining to medical services vendor and determine possible solutions to vendor issue.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Sarna, Shavi         | SS       | Manager        | 13-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with Finance to reconcile support for Detroit Police Department vendor payment and ensure wire payment is initiated per J. Bonsall (COD)'s instructions                        | 1.5  | \$ 485.00   | \$ 727.50             |
| Pickering, Ben       | BP       | Principal      | 14-Sep-13 | Operational initiatives - Vendor management | Prepare summary of vendor issues status and next steps.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Jerneycic, Daniel J. | DJJ      | Senior Manager | 16-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with A. Duperry (COD) to discuss vendor issues   | 0.5  | \$ 650.00   | \$ 325.00             |
| Sarna, Shavi         | SS       | Manager        | 16-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with C. Dodd (COD) from Information Technology Services and COO to discuss payment issue with Compuware and potential solutions to ensure continuity of service                | 0.7  | \$ 485.00   | \$ 339.50             |
| Sarna, Shavi         | SS       | Manager        | 16-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with W. Wesley (COD) of Department of Elections to analyze follow up support for critical vendor in order to obtain payment approval by J. Bonsall (COD)                       | 0.8  | \$ 485.00   | \$ 388.00             |
| Lee, Edna            | EL       | Senior Manager | 16-Sep-13 | Operational initiatives - Vendor management | Review draft weekly AP aging report to identify issues with past due invoices given on-hold invoices and critical vendors to assist the CFO in managing department payables and vendor relationships. | 1.2  | \$ 650.00   | \$ 780.00             |
| Lee, Edna            | EL       | Senior Manager | 16-Sep-13 | Operational initiatives - Vendor management | Review Electronic Data Monitor payables and payments.   | 0.5  | \$ 650.00   | \$ 325.00             |
| Lee, Edna            | EL       | Senior Manager | 16-Sep-13 | Operational initiatives - Vendor management | Review Compuware payables and payments.   | 0.7  | \$ 650.00   | \$ 455.00             |
| Lee, Edna            | EL       | Senior Manager | 16-Sep-13 | Operational initiatives - Vendor management | Review specific vendor issues raised by DDOT, Police and Fire departments.  | 0.6  | \$ 650.00   | \$ 390.00             |
| Saldanha, David      | DS       | Senior Manager | 16-Sep-13 | Operational initiatives - Vendor management | Analyze data as part of comprehensive contract review as well as assumption/rejection process   | 1.9  | \$ 650.00   | \$ 1,235.00           |
| Sarna, Shavi         | SS       | Manager        | 16-Sep-13 | Operational initiatives - Vendor management | Prepare communication to Detroit Police Department to follow up on invoices, contracts and payments related to critical vendors for animal control  | 0.5  | \$ 485.00   | \$ 242.50             |
| Lee, Edna            | EL       | Senior Manager | 17-Sep-13 | Operational initiatives - Vendor management | Meet with T. Hutcherson regarding DWJBA invoices.   | 1.0  | \$ 650.00   | \$ 650.00             |
| Saldanha, David      | DS       | Senior Manager | 17-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with C. Wilson (COD) of Police - Homicide regarding reconciliation of Iron Mountain account. Police believes they had recently paid \$30k of invoices                          | 1.3  | \$ 650.00   | \$ 845.00             |
| Sarna, Shavi         | SS       | Manager        | 17-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J. Bonsall (COD), Finance and Purchasing to discuss and assign vendor issues to personnel for resolution  | 0.5  | \$ 485.00   | \$ 242.50             |
| Sarna, Shavi         | SS       | Manager        | 17-Sep-13 | Operational initiatives - Vendor management | Participate on call with Detroit Police Department (Animal Control) to receive additional background on critical vendor issues and to request vendor contact info                                     | 0.9  | \$ 485.00   | \$ 436.50             |
| Sarna, Shavi         | SS       | Manager        | 17-Sep-13 | Operational initiatives - Vendor management | Participate on call with Detroit Police Department (Animal Control) carcass clean up vendor to discuss City payment process and terms   | 0.2  | \$ 485.00   | \$ 97.00              |
| Sarna, Shavi         | SS       | Manager        | 17-Sep-13 | Operational initiatives - Vendor management | Participate on call with Detroit Police Department (Animal Control) vaccine vendor to discuss payment process and terms under Ch 9 proceedings  | 0.5  | \$ 485.00   | \$ 242.50             |
| Sarna, Shavi         | SS       | Manager        | 17-Sep-13 | Operational initiatives - Vendor management | Participate on call with Detroit Police Department (Animal Control) carcass pick up vendor to discuss payment process and terms under Ch 9 proceedings  | 0.6  | \$ 485.00   | \$ 291.00             |
| Sarna, Shavi         | SS       | Manager        | 17-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with Department of Public Works to analyze payment support for vendor invoices expected to be paid 9/20 to be reviewed with J. bOnsall (COD)                                   | 1.1  | \$ 485.00   | \$ 533.50             |
| Lee, Edna            | EL       | Senior Manager | 17-Sep-13 | Operational initiatives - Vendor management | Prepare for daily cash and vendor meeting.  | 0.2  | \$ 650.00   | \$ 130.00             |
| Lee, Edna            | EL       | Senior Manager | 17-Sep-13 | Operational initiatives - Vendor management | Review health and wellness urgent payments.   | 1.1  | \$ 650.00   | \$ 715.00             |
| Lee, Edna            | EL       | Senior Manager | 17-Sep-13 | Operational initiatives - Vendor management | Review specific vendor issues raised by GSD, IT and 36th District Court departments.  | 0.5  | \$ 650.00   | \$ 325.00             |
| Pickering, Ben       | BP       | Principal      | 17-Sep-13 | Operational initiatives - Vendor management | Review vendor issues  | 0.5  | \$ 800.00   | \$ 400.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name              | Initials | Title          | Date      | Project Category                            | Description   | Time | Hourly Rate | Total Individual Fees |
|-------------------|----------|----------------|-----------|---|---|------|-------------|-----------------------|
| Pickering, Ben    | BP       | Principal      | 17-Sep-13 | Operational initiatives - Vendor management | Prepare correspondence to fire department vendor regarding post-petition activity.  | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben    | BP       | Principal      | 17-Sep-13 | Operational initiatives - Vendor management | Review DWSD account reconciliations.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben    | BP       | Principal      | 17-Sep-13 | Operational initiatives - Vendor management | Prepare correspondence to water department regarding post-petition activity related to City department.   | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben    | BP       | Principal      | 17-Sep-13 | Operational initiatives - Vendor management | Review vendor issues forwarded from CFO and Emergency Manager's office and determine possible solutions to resolve the issues   | 0.6  | \$ 800.00   | \$ 480.00             |
| Messana, Megan A. | MAM      | Manager        | 18-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with R. McDuffee (DWJBA) and E. Lee (EY) to understand outstanding invoices owed by the city   | 1.0  | \$ 360.00   | \$ 360.00             |
| Sarna, Shavi      | SS       | Manager        | 18-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J. Bonsall (COD), Finance and Purchasing to discuss and assign vendor issues to personnel for resolution  | 0.7  | \$ 485.00   | \$ 339.50             |
| Sarna, Shavi      | SS       | Manager        | 18-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J. Bonsall (COD) to review payment support provided by departments for 9/20 proposed accounts payable check run                                       | 0.5  | \$ 485.00   | \$ 242.50             |
| Sarna, Shavi      | SS       | Manager        | 18-Sep-13 | Operational initiatives - Vendor management | Participate in follow up meeting with J. Bonsall (COD) to review payment support provided by departments for 9/20 proposed accounts payable check run                             | 0.9  | \$ 485.00   | \$ 436.50             |
| Sarna, Shavi      | SS       | Manager        | 18-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with accounts payable to confirm credits are netted against payments for applicable vendors and that approved invoices not on 9/20 check run list are paid | 0.4  | \$ 485.00   | \$ 194.00             |
| Sarna, Shavi      | SS       | Manager        | 18-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with B. Jackson (COD) from Purchasing to discuss information required from animal control vendors to create valid contract                                 | 0.6  | \$ 485.00   | \$ 291.00             |
| Sarna, Shavi      | SS       | Manager        | 18-Sep-13 | Operational initiatives - Vendor management | Participate on call with Detroit Police Department Animal Control euthanasia vendor to discuss payment process and terms under Ch 9 proceedings                                   | 0.8  | \$ 485.00   | \$ 388.00             |
| Sarna, Shavi      | SS       | Manager        | 18-Sep-13 | Operational initiatives - Vendor management | Participate on call with Detroit Police Department Animal Control vaccine vendor to discuss payment process and terms under Ch 9 proceedings                                      | 1.1  | \$ 485.00   | \$ 533.50             |
| Forrest, Chelsea  | CF       | Staff          | 18-Sep-13 | Operational initiatives - Vendor management | Prepare update to vendor list for correct addresses   | 1.1  | \$ 185.00   | \$ 203.50             |
| Forrest, Chelsea  | CF       | Staff          | 18-Sep-13 | Operational initiatives - Vendor management | Participate in meeting to follow up with employees in Planning and Development to clarify type of deposit information requested by Jones Day                                      | 1.4  | \$ 185.00   | \$ 259.00             |
| Lee, Edna         | EL       | Senior Manager | 18-Sep-13 | Operational initiatives - Vendor management | Prepare for daily cash and vendor meeting.  | 0.2  | \$ 650.00   | \$ 130.00             |
| Lee, Edna         | EL       | Senior Manager | 18-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with G. McDuffee (Detroit Wayne Joint Building Authority) and M. Messana (EY) regarding outstanding invoices and payments.                                 | 1.0  | \$ 650.00   | \$ 650.00             |
| Lee, Edna         | EL       | Senior Manager | 18-Sep-13 | Operational initiatives - Vendor management | Participate in call with Electronic Data Monitor regarding invoice issues.  | 0.4  | \$ 650.00   | \$ 260.00             |
| Lee, Edna         | EL       | Senior Manager | 18-Sep-13 | Operational initiatives - Vendor management | Review Compuware invoices.  | 0.3  | \$ 650.00   | \$ 195.00             |
| Lee, Edna         | EL       | Senior Manager | 18-Sep-13 | Operational initiatives - Vendor management | Participate in call with Airgas regarding invoice issues.   | 0.4  | \$ 650.00   | \$ 260.00             |
| Lee, Edna         | EL       | Senior Manager | 18-Sep-13 | Operational initiatives - Vendor management | Participate in call with Capital Computer Solutions regarding invoice issues.   | 0.3  | \$ 650.00   | \$ 195.00             |
| Lee, Edna         | EL       | Senior Manager | 18-Sep-13 | Operational initiatives - Vendor management | Review specific vendor issues raised by Law, Purchasing and GSD departments.  | 1.2  | \$ 650.00   | \$ 780.00             |
| Pickering, Ben    | BP       | Principal      | 18-Sep-13 | Operational initiatives - Vendor management | Review Detroit Water and Sewer Department detail of all city accounts.  | 0.6  | \$ 800.00   | \$ 480.00             |
| Pickering, Ben    | BP       | Principal      | 18-Sep-13 | Operational initiatives - Vendor management | Prepare correspondence to B.Hartzell (COD) regarding DWSD accounts with the City.   | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben    | BP       | Principal      | 18-Sep-13 | Operational initiatives - Vendor management | Correspondence from/to E.Jenkins (COD) regarding Fire Department vendor matters and resolution.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben    | BP       | Principal      | 18-Sep-13 | Operational initiatives - Vendor management | Address numerous essential supplier matters and detailed information.   | 0.6  | \$ 800.00   | \$ 480.00             |
| Pickering, Ben    | BP       | Principal      | 18-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with B.Jackson (COD) regarding outstanding vendor matters.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben    | BP       | Principal      | 18-Sep-13 | Operational initiatives - Vendor management | Review status report regarding vendor matters to address.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben    | BP       | Principal      | 18-Sep-13 | Operational initiatives - Vendor management | Analyze city department treatment of outstanding DWSD inter-departmental account balances (such as payment status, aging, pre versus post bankruptcy balances).                   | 0.3  | \$ 800.00   | \$ 240.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name             | Initials | Title          | Date      | Project Category                            | Description   | Time | Hourly Rate | Total Individual Fees |
|------------------|----------|----------------|-----------|---|---|------|-------------|-----------------------|
| Pickering, Ben   | BP       | Principal      | 18-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with representatives of Fire Department vendor to address arrears and ongoing service.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben   | BP       | Principal      | 18-Sep-13 | Operational initiatives - Vendor management | Review vendor status, settlement and payment schedule for 36th District Court vendor.   | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben   | BP       | Principal      | 18-Sep-13 | Operational initiatives - Vendor management | Analyze budget requirement for Hardest Hit funding.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben   | BP       | Principal      | 18-Sep-13 | Operational initiatives - Vendor management | Review numerous issues related to Police Department vendors and determine possible solutions to vendor issues   | 0.3  | \$ 800.00   | \$ 240.00             |
| Saldanha, David  | DS       | Senior Manager | 18-Sep-13 | Operational initiatives - Vendor management | Analysis of Inter Agency Billings drill down report on the Water and Sewer transactions pulled by T. Tyson (COD) of Finance Department to ensure that the City is actively collecting potential cash on a monthly basis | 1.2  | \$ 650.00   | \$ 780.00             |
| Sarna, Shavi     | SS       | Manager        | 18-Sep-13 | Operational initiatives - Vendor management | Prepare communication to J. Bonsall (COD), Finance and Purchasing to provide update on resolving issues with animal control vendors   | 0.6  | \$ 485.00   | \$ 291.00             |
| Pickering, Ben   | BP       | Principal      | 19-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with S.Sarna (EY) regarding 36th District Court vendor issue.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Saldanha, David  | DS       | Senior Manager | 19-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with Iron Mountain confirming certain invoices (\$14,000) have been paid and removed from current outstanding balance  | 0.7  | \$ 650.00   | \$ 455.00             |
| Sarna, Shavi     | SS       | Manager        | 19-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J. Bonsall (COD), Finance and Purchasing to discuss and assign vendor issues to personnel for resolution  | 0.6  | \$ 485.00   | \$ 291.00             |
| Sarna, Shavi     | SS       | Manager        | 19-Sep-13 | Operational initiatives - Vendor management | Participate on call with Detroit Police Department Animal Control carcass pick up vendor to discuss payment process and contract to resume service  | 0.6  | \$ 485.00   | \$ 291.00             |
| Sarna, Shavi     | SS       | Manager        | 19-Sep-13 | Operational initiatives - Vendor management | Participate on call with H. Ward (COD) from Detroit Parking Department animal control to provide update on discussion with carcass pick up vendor and next steps to get contract in place                               | 0.5  | \$ 485.00   | \$ 242.50             |
| Sarna, Shavi     | SS       | Manager        | 19-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with B. Jackson (COD) from Purchasing to discuss Detroit Police Department animal control vendor issues and process in order to have valid contract put in place for vendors                     | 1.2  | \$ 485.00   | \$ 582.00             |
| Forrest, Chelsea | CF       | Staff          | 19-Sep-13 | Operational initiatives - Vendor management | Prepare update to vendor list to identify the vendors that received bankruptcy communication mailings   | 1.2  | \$ 185.00   | \$ 222.00             |
| Forrest, Chelsea | CF       | Staff          | 19-Sep-13 | Operational initiatives - Vendor management | Prepare bankruptcy communications letter to attach to mailed vendor checks  | 2.0  | \$ 185.00   | \$ 370.00             |
| Lee, Edna        | EL       | Senior Manager | 19-Sep-13 | Operational initiatives - Vendor management | Prepare for daily cash and vendor meeting.  | 0.2  | \$ 650.00   | \$ 130.00             |
| Lee, Edna        | EL       | Senior Manager | 19-Sep-13 | Operational initiatives - Vendor management | Resolve Capital Computer Solutions payment situation.   | 0.5  | \$ 650.00   | \$ 325.00             |
| Lee, Edna        | EL       | Senior Manager | 19-Sep-13 | Operational initiatives - Vendor management | Review Compuware invoice support.   | 0.4  | \$ 650.00   | \$ 260.00             |
| Lee, Edna        | EL       | Senior Manager | 19-Sep-13 | Operational initiatives - Vendor management | Review specific vendor issues raised by Elections, HR, and Health & Wellness departments.   | 1.0  | \$ 650.00   | \$ 650.00             |
| Pickering, Ben   | BP       | Principal      | 19-Sep-13 | Operational initiatives - Vendor management | Review account status related to 36th District Court vendor.  | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben   | BP       | Principal      | 19-Sep-13 | Operational initiatives - Vendor management | Correspondence to/from B.Dick (COD) and S.Sarna (EY) regarding 36th District Court vendor issue and resolution.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Saldanha, David  | DS       | Senior Manager | 19-Sep-13 | Operational initiatives - Vendor management | Prepare information regarding fund account 7510 and 7501 for D. Patel (EY)  | 0.4  | \$ 650.00   | \$ 260.00             |
| Sarna, Shavi     | SS       | Manager        | 19-Sep-13 | Operational initiatives - Vendor management | Analyze Detroit Police Department animal control carcass pick up vendor's pricing and service proposal for contract development   | 0.3  | \$ 485.00   | \$ 145.50             |
| Sarna, Shavi     | SS       | Manager        | 19-Sep-13 | Operational initiatives - Vendor management | Analyze General Services Department security vendor invoices to determine payment terms, confirm invoices in accounts payable and submit remaining invoices to accounts payable for processing                          | 1.1  | \$ 485.00   | \$ 533.50             |
| Sarna, Shavi     | SS       | Manager        | 19-Sep-13 | Operational initiatives - Vendor management | Analyze approved vendor list and provide edits based on recent payments made and payments proposed that were approved by J. Bonsall (COD)   | 0.5  | \$ 485.00   | \$ 242.50             |
| Sarna, Shavi     | SS       | Manager        | 19-Sep-13 | Operational initiatives - Vendor management | Prepare communication to various departments responding to requests for payments and categorization of critical vendor status   | 0.8  | \$ 485.00   | \$ 388.00             |
| Sarna, Shavi     | SS       | Manager        | 20-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J. Bonsall (COD), Finance and Purchasing to discuss and assign vendor issues to personnel for resolution  | 0.5  | \$ 485.00   | \$ 242.50             |
| Sarna, Shavi     | SS       | Manager        | 20-Sep-13 | Operational initiatives - Vendor management | Participate on calls with Purchasing and Detroit Police Department regarding status of PO development for animal control vendors  | 0.6  | \$ 485.00   | \$ 291.00             |
| Pickering, Ben   | BP       | Principal      | 20-Sep-13 | Operational initiatives - Vendor management | Analyze lease account issue.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben   | BP       | Principal      | 20-Sep-13 | Operational initiatives - Vendor management | Analyze vendor payment history and treatment of pre-petition balances.  | 0.3  | \$ 800.00   | \$ 240.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name              | Initials | Title          | Date      | Project Category                            | Description   | Time | Hourly Rate | Total Individual Fees |
|-------------------|----------|----------------|-----------|---|---|------|-------------|-----------------------|
| Calboreanu, Iosif | IC       | Manager        | 23-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with Jones Day (City legal counsel) and A. DuPerry (COD) /Procurement to discuss contract review process   | 1.0  | \$ 485.00   | \$ 485.00             |
| Sarna, Shavi      | SS       | Manager        | 23-Sep-13 | Operational initiatives - Vendor management | Participate on call with Purchasing and Detroit Police Department regarding status of PO development, edits and submission timing for animal control vendor   | 0.4  | \$ 485.00   | \$ 194.00             |
| Sarna, Shavi      | SS       | Manager        | 23-Sep-13 | Operational initiatives - Vendor management | Participate on call with V. Miller (COD) from Planning and Development Department to discuss support required for vendor payments expected to be made in 9/27 check run to be reviewed with J. Bonsall (COD)  | 0.5  | \$ 485.00   | \$ 242.50             |
| Lee, Edna         | EL       | Senior Manager | 23-Sep-13 | Operational initiatives - Vendor management | Review draft weekly AP aging report to identify issues with past due invoices given on-hold invoices and critical vendors to assist the CFO in managing department payables and vendor relationships.         | 1.2  | \$ 650.00   | \$ 780.00             |
| Lee, Edna         | EL       | Senior Manager | 23-Sep-13 | Operational initiatives - Vendor management | Call with Detroit Water Sewer Department team to discuss Detroit Edison account and reconciliation.   | 0.7  | \$ 650.00   | \$ 455.00             |
| Lee, Edna         | EL       | Senior Manager | 23-Sep-13 | Operational initiatives - Vendor management | Review specific vendor issues raised by BSEED, Police, Fire and GSD departments.  | 0.6  | \$ 650.00   | \$ 390.00             |
| Malhotra, Gaurav  | GM       | Principal      | 23-Sep-13 | Operational initiatives - Vendor management | Participate in conference call to discuss implementation of payroll system.   | 0.6  | \$ 800.00   | \$ 480.00             |
| Pickering, Ben    | BP       | Principal      | 23-Sep-13 | Operational initiatives - Vendor management | Review detailed AP aging report.  | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben    | BP       | Principal      | 23-Sep-13 | Operational initiatives - Vendor management | Review vendor issues forwarded from City Management and determine possible solutions to resolve the issues  | 0.5  | \$ 800.00   | \$ 400.00             |
| Sarna, Shavi      | SS       | Manager        | 23-Sep-13 | Operational initiatives - Vendor management | Prepare list of top vendor payments for General Fund for past 4 quarters and submit to Purchasing per request   | 0.5  | \$ 485.00   | \$ 242.50             |
| Pickering, Ben    | BP       | Principal      | 24-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J.Bonsall (COD) regarding numerous vendor and operational matters to addressed.   | 0.8  | \$ 800.00   | \$ 640.00             |
| Lee, Edna         | EL       | Senior Manager | 24-Sep-13 | Operational initiatives - Vendor management | Prepare for daily cash and vendor meeting.  | 0.2  | \$ 650.00   | \$ 130.00             |
| Lee, Edna         | EL       | Senior Manager | 24-Sep-13 | Operational initiatives - Vendor management | Analyze Airgas invoices and supporting documents as part of ongoing discussions with vendor to continue to extend credit to COD.  | 0.8  | \$ 650.00   | \$ 520.00             |
| Lee, Edna         | EL       | Senior Manager | 24-Sep-13 | Operational initiatives - Vendor management | Review specific vendor issues raised by Heath & Wellness, Law and Police departments.   | 0.7  | \$ 650.00   | \$ 455.00             |
| Pickering, Ben    | BP       | Principal      | 24-Sep-13 | Operational initiatives - Vendor management | Analyze issues pertaining to Public Lighting Department vendors.  | 0.5  | \$ 800.00   | \$ 400.00             |
| Pickering, Ben    | BP       | Principal      | 24-Sep-13 | Operational initiatives - Vendor management | Review supporting materials related to Michigan Department of Corrections for impact on City.   | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben    | BP       | Principal      | 24-Sep-13 | Operational initiatives - Vendor management | Analyze issue pertaining to 36th District Court vendor.   | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben    | BP       | Principal      | 24-Sep-13 | Operational initiatives - Vendor management | Review issue and supporting materials pertaining to ITS vendor.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben    | BP       | Principal      | 24-Sep-13 | Operational initiatives - Vendor management | Review vendor issues forwarded from City management and determine possible solutions to resolve the issues  | 1.0  | \$ 800.00   | \$ 800.00             |
| Sarna, Shavi      | SS       | Manager        | 24-Sep-13 | Operational initiatives - Vendor management | Analyze various vendor issues raised by departments   | 1.2  | \$ 485.00   | \$ 582.00             |
| Sarna, Shavi      | SS       | Manager        | 24-Sep-13 | Operational initiatives - Vendor management | Analyze revised Detroit Police Department (animal control) vendors pricing proposal and confirm budget availability for PO development  | 1.2  | \$ 485.00   | \$ 582.00             |
| Pickering, Ben    | BP       | Principal      | 25-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J.Bonsall (COD) to review support for disbursements.  | 1.2  | \$ 800.00   | \$ 960.00             |
| Sarna, Shavi      | SS       | Manager        | 25-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J. Bonsall (COD) to review payment support provided by departments for 9/27 proposed accounts payable check run   | 1.1  | \$ 485.00   | \$ 533.50             |
| Sarna, Shavi      | SS       | Manager        | 25-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with General Services Department to discuss reason for construction vendor categorization and purpose for delayed payment request in order to obtain J. Bonsall (COD) payment approval | 0.6  | \$ 485.00   | \$ 291.00             |
| Sarna, Shavi      | SS       | Manager        | 25-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with D. Capobres (COD) from Finance to provide support to initiate wire payment for Detroit Parking Department critical vendor   | 0.3  | \$ 485.00   | \$ 145.50             |
| Sarna, Shavi      | SS       | Manager        | 25-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with accounts payable to determine method to execute wire payment based on settlement agreement with Information Technology Services vendor  | 0.6  | \$ 485.00   | \$ 291.00             |
| Forrest, Chelsea  | CF       | Staff          | 25-Sep-13 | Operational initiatives - Vendor management | Prepare update to vendor list identify vendors to receive letters from K. Orr (EM)  | 0.8  | \$ 185.00   | \$ 148.00             |
| Lee, Edna         | EL       | Senior Manager | 25-Sep-13 | Operational initiatives - Vendor management | Prepare for daily cash and vendor meeting.  | 0.1  | \$ 650.00   | \$ 65.00              |
| Lee, Edna         | EL       | Senior Manager | 25-Sep-13 | Operational initiatives - Vendor management | Review Law Department and 36th District payables and vendors.   | 1.6  | \$ 650.00   | \$ 1,040.00           |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name            | Initials | Title          | Date      | Project Category                            | Description  | Time | Hourly Rate | Total Individual Fees |
|-----------------|----------|----------------|-----------|---|--|------|-------------|-----------------------|
| Lee, Edna       | EL       | Senior Manager | 25-Sep-13 | Operational initiatives - Vendor management | Review specific vendor issues raised by 36th District Court, DDOT and BSEED departments.   | 1.0  | \$ 650.00   | \$ 650.00             |
| Pickering, Ben  | BP       | Principal      | 25-Sep-13 | Operational initiatives - Vendor management | Review outstanding vendor matters.   | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben  | BP       | Principal      | 25-Sep-13 | Operational initiatives - Vendor management | Analyze numerous vendor matters raised by management.  | 1.4  | \$ 800.00   | \$ 1,120.00           |
| Pickering, Ben  | BP       | Principal      | 25-Sep-13 | Operational initiatives - Vendor management | Analyze updated invoice listing from petroleum vendor.   | 0.6  | \$ 800.00   | \$ 480.00             |
| Pickering, Ben  | BP       | Principal      | 25-Sep-13 | Operational initiatives - Vendor management | Analyze final adjustment to 36th District Court vendor.  | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben  | BP       | Principal      | 25-Sep-13 | Operational initiatives - Vendor management | Review supporting information for Fire Department disbursements.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben  | BP       | Principal      | 26-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with T.Hoffman (Jones Day) regarding utility vendor matters.   | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben  | BP       | Principal      | 26-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J.Bonsall (COD) regarding numerous vendor and operational matters to addressed.  | 1.1  | \$ 800.00   | \$ 880.00             |
| Sarna, Shavi    | SS       | Manager        | 26-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with Finance to reconcile revised amount and timing of Detroit Police Department and Information Technology Services vendor wires based on updated information                      | 1.1  | \$ 485.00   | \$ 533.50             |
| Lee, Edna       | EL       | Senior Manager | 26-Sep-13 | Operational initiatives - Vendor management | Prepare for daily cash and vendor meeting.   | 0.2  | \$ 650.00   | \$ 130.00             |
| Lee, Edna       | EL       | Senior Manager | 26-Sep-13 | Operational initiatives - Vendor management | Assess purchase order and payment situation with Electronic Data Monitoring  | 1.2  | \$ 650.00   | \$ 780.00             |
| Lee, Edna       | EL       | Senior Manager | 26-Sep-13 | Operational initiatives - Vendor management | Participate in call with Bell Equipment regarding invoice issues.  | 0.6  | \$ 650.00   | \$ 390.00             |
| Lee, Edna       | EL       | Senior Manager | 26-Sep-13 | Operational initiatives - Vendor management | Review specific vendor issues raised by Parking, GSD, DPW and Police departments.  | 1.9  | \$ 650.00   | \$ 1,235.00           |
| Patel, Deven V. | DVP      | Manager        | 26-Sep-13 | Operational initiatives - Vendor management | Review Detroit Edison invoices related to Public Lighting Department   | 0.8  | \$ 485.00   | \$ 388.00             |
| Pickering, Ben  | BP       | Principal      | 26-Sep-13 | Operational initiatives - Vendor management | Analyze matters to resolve pertaining to utility vendor.   | 0.4  | \$ 800.00   | \$ 320.00             |
| Pickering, Ben  | BP       | Principal      | 26-Sep-13 | Operational initiatives - Vendor management | Prepare correspondence to M.Jamison (COD) regarding utility vendor matter to resolve.  | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben  | BP       | Principal      | 26-Sep-13 | Operational initiatives - Vendor management | Analyze supporting information for GSD vendor.   | 0.7  | \$ 800.00   | \$ 560.00             |
| Pickering, Ben  | BP       | Principal      | 26-Sep-13 | Operational initiatives - Vendor management | Review information pertaining to utility vendor.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben  | BP       | Principal      | 26-Sep-13 | Operational initiatives - Vendor management | Review information regarding purchasing card issues.   | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben  | BP       | Principal      | 26-Sep-13 | Operational initiatives - Vendor management | Review issue regarding GSD essential supplier.   | 0.1  | \$ 800.00   | \$ 80.00              |
| Pickering, Ben  | BP       | Principal      | 26-Sep-13 | Operational initiatives - Vendor management | Review information pertaining to blight  | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben  | BP       | Principal      | 26-Sep-13 | Operational initiatives - Vendor management | Analyze numerous vendor matters raised by management.  | 1.4  | \$ 800.00   | \$ 1,120.00           |
| Pickering, Ben  | BP       | Principal      | 26-Sep-13 | Operational initiatives - Vendor management | Review non standard supplier issues update.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Sarna, Shavi    | SS       | Manager        | 26-Sep-13 | Operational initiatives - Vendor management | Analyze various vendor issues raised by departments  | 1.2  | \$ 485.00   | \$ 582.00             |
| Pickering, Ben  | BP       | Principal      | 27-Sep-13 | Operational initiatives - Vendor management | Attend daily cash and vendor meeting with J.Bonsall (COD) and numerous department representatives regarding vendor issues and cash management.   | 0.5  | \$ 800.00   | \$ 400.00             |
| Lee, Edna       | EL       | Senior Manager | 27-Sep-13 | Operational initiatives - Vendor management | Participate in call with B. Pickering (EY) regarding supplier issues   | 0.7  | \$ 650.00   | \$ 455.00             |
| Pickering, Ben  | BP       | Principal      | 27-Sep-13 | Operational initiatives - Vendor management | Review issues regarding Detroit Detention Center and potential resolution.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben  | BP       | Principal      | 27-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J.Bonsall (COD) regarding Department of Correction Issues and potential resolution   | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben  | BP       | Principal      | 27-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with E.Lee (EY) regarding supplier issues.   | 0.7  | \$ 800.00   | \$ 560.00             |
| Pickering, Ben  | BP       | Principal      | 27-Sep-13 | Operational initiatives - Vendor management | Review information pertaining to blight accounts and balances paid to date.  | 0.3  | \$ 800.00   | \$ 240.00             |
| Pickering, Ben  | BP       | Principal      | 27-Sep-13 | Operational initiatives - Vendor management | Review requests to departments to support certain information only.  | 0.7  | \$ 800.00   | \$ 560.00             |
| Pickering, Ben  | BP       | Principal      | 27-Sep-13 | Operational initiatives - Vendor management | Review summary of non standard of supplier matters.  | 0.2  | \$ 800.00   | \$ 160.00             |
| Pickering, Ben  | BP       | Principal      | 27-Sep-13 | Operational initiatives - Vendor management | Review daily cash package.   | 0.3  | \$ 800.00   | \$ 240.00             |
| Sarna, Shavi    | SS       | Manager        | 27-Sep-13 | Operational initiatives - Vendor management | Analyze various vendor issues raised by departments  | 0.8  | \$ 485.00   | \$ 388.00             |
| Sarna, Shavi    | SS       | Manager        | 30-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with J. Bonsall (COD), Finance and Purchasing to discuss and assign vendor issues to personnel for resolution   | 0.5  | \$ 485.00   | \$ 242.50             |
| Sarna, Shavi    | SS       | Manager        | 30-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with L. Satchel (COD) from HR to review step increase analysis and wage savings impact  | 0.9  | \$ 485.00   | \$ 436.50             |
| Sarna, Shavi    | SS       | Manager        | 30-Sep-13 | Operational initiatives - Vendor management | Participate in meeting with G. Brown (COD) and B. Jackson (COD) from Purchasing to discuss potential solutions and next steps to resolve issue for Detroit Department of Transportation engineering vendor | 0.4  | \$ 485.00   | \$ 194.00             |
| Sarna, Shavi    | SS       | Manager        | 30-Sep-13 | Operational initiatives - Vendor management | Participate on call with Elections Department to confirm timing of payment required to US Post Office to ensure election materials are mailed  | 0.2  | \$ 485.00   | \$ 97.00              |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name   | Initials | Title          | Date      | Project Category                            | Description   | Time         | Hourly Rate | Total Individual Fees |
|--|----------|----------------|-----------|---|---|--------------|-------------|-----------------------|
| Sarna, Shavi   | SS       | Manager        | 30-Sep-13 | Operational initiatives - Vendor management | Participate on call with Information Technology Services to analyze invoices and background information for vendor in order to obtain payment approval from J. Bonsall (COD)  | 0.3          | \$ 485.00   | \$ 145.50             |
| Sarna, Shavi   | SS       | Manager        | 30-Sep-13 | Operational initiatives - Vendor management | Participate on calls with Buildings Safety Engineering & Environmental Department, Police Department and Elections Department requesting additional background information on payments reflected on 10/4 proposed accounts payable check run files to be reviewed by J. Bonsall (COD) | 0.7          | \$ 485.00   | \$ 339.50             |
| Lee, Edna  | EL       | Senior Manager | 30-Sep-13 | Operational initiatives - Vendor management | Review outstanding invoices and planned payments for demolition vendors   | 0.5          | \$ 650.00   | \$ 325.00             |
| Lee, Edna  | EL       | Senior Manager | 30-Sep-13 | Operational initiatives - Vendor management | Review accounts payable aging report details and summary  | 1.0          | \$ 650.00   | \$ 650.00             |
| Lee, Edna  | EL       | Senior Manager | 30-Sep-13 | Operational initiatives - Vendor management | Analyze accounts payable aging for invoices on on-hold and critical status  | 0.7          | \$ 650.00   | \$ 455.00             |
| Panagiotakis, Sofia                                      | SP       | Senior         | 30-Sep-13 | Operational initiatives - Vendor management | Review latest accounts payable file.  | 0.4          | \$ 360.00   | \$ 144.00             |
| Panagiotakis, Sofia                                      | SP       | Senior         | 30-Sep-13 | Operational initiatives - Vendor management | Transfer pre/post-petition data to weekly accounts payable file.  | 0.9          | \$ 360.00   | \$ 324.00             |
| Panagiotakis, Sofia                                      | SP       | Senior         | 30-Sep-13 | Operational initiatives - Vendor management | Analyze accounts payable file to determine pre/post status of invoices  | 2.9          | \$ 360.00   | \$ 1,044.00           |
| Pickering, Ben   | BP       | Principal      | 30-Sep-13 | Operational initiatives - Vendor management | Review issues related to utility vendor.  | 0.5          | \$ 800.00   | \$ 400.00             |
| Pickering, Ben   | BP       | Principal      | 30-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with M.Jamison (COD) regarding vendor issues.   | 0.1          | \$ 800.00   | \$ 80.00              |
| Pickering, Ben   | BP       | Principal      | 30-Sep-13 | Operational initiatives - Vendor management | Participate in telephone discussion with representative of utility vendor.  | 0.1          | \$ 800.00   | \$ 80.00              |
| Pickering, Ben   | BP       | Principal      | 30-Sep-13 | Operational initiatives - Vendor management | Analyze accounts payable aged detail.   | 0.5          | \$ 800.00   | \$ 400.00             |
| Pickering, Ben   | BP       | Principal      | 30-Sep-13 | Operational initiatives - Vendor management | Review issues to address from J.Bonsall (COD)   | 0.3          | \$ 800.00   | \$ 240.00             |
| Pickering, Ben   | BP       | Principal      | 30-Sep-13 | Operational initiatives - Vendor management | Review details of Compuware status and outstanding balances.  | 0.3          | \$ 800.00   | \$ 240.00             |
| <b>Operational initiatives - Vendor management Total</b> |          |                |           |   |   | <b>233.0</b> | <b>\$</b>   | <b>129,197.90</b>     |
| Jerneycic, Daniel J.                                     | DJJ      | Senior Manager | 11-Sep-13 | Operations Initiatives - ADP/Payroll        | Participate in meeting with HR Director J. Tyler (COD) to discuss concerns with payroll process outsourcing   | 0.5          | \$ 650.00   | \$ 325.00             |
| Santambrogio, Juan                                       | JS       | Senior Manager | 20-Sep-13 | Operations Initiatives - ADP/Payroll        | Participate in call with R. Sanes (EY) regarding assisting the City with payroll outsourcing process  | 0.5          | \$ 650.00   | \$ 325.00             |
| Jerneycic, Daniel J.                                     | DJJ      | Senior Manager | 20-Sep-13 | Operations Initiatives - ADP/Payroll        | Participate in conference call with other advisors to discuss status of payroll outsourcing project to ADP and potential holes in the process   | 0.5          | \$ 650.00   | \$ 325.00             |
| Jerneycic, Daniel J.                                     | DJJ      | Senior Manager | 23-Sep-13 | Operations Initiatives - ADP/Payroll        | Participate in meeting with R. Barton (COD) to discuss ADP payroll interface with general ledger system   | 0.8          | \$ 650.00   | \$ 520.00             |
| Santambrogio, Juan                                       | JS       | Senior Manager | 25-Sep-13 | Operations Initiatives - ADP/Payroll        | Participate in conference call with Human Capital group (EY) to discuss ADP implementation process  | 0.6          | \$ 650.00   | \$ 390.00             |
| <b>Operations Initiatives - ADP/Payroll Total</b>        |          |                |           |   |   | <b>2.9</b>   | <b>\$</b>   | <b>1,885.00</b>       |
| Santambrogio, Juan                                       | JS       | Senior Manager | 16-Sep-13 | Plan of adjustment                          | Participate in conference call with Lazard to discuss cash flow forecast for purposes of debtor in possession financing   | 0.8          | \$ 650.00   | \$ 520.00             |
| Santambrogio, Juan                                       | JS       | Senior Manager | 18-Sep-13 | Plan of adjustment                          | Participate in conference call with Lazard to discuss cash flow forecast for purposes of debtor in possession financing   | 0.9          | \$ 650.00   | \$ 585.00             |
| Malhotra, Gaurav   | GM       | Principal      | 20-Sep-13 | Plan of adjustment                          | Meeting with Jones Day in connection with eligibility deposition  | 0.8          | \$ 800.00   | \$ 640.00             |
| Malhotra, Gaurav   | GM       | Principal      | 24-Sep-13 | Plan of adjustment                          | Participate in conference call with H. Lennox (Jones Day), K. Orr (EM), C. Moore (Conway Mackenzie) to discuss operational matters.   | 0.7          | \$ 800.00   | \$ 560.00             |
| Patel, Deven V.  | DVP      | Manager        | 26-Sep-13 | Plan of adjustment                          | Prepare responses to DIP lender questions for 09/27 call  | 1.9          | \$ 485.00   | \$ 921.50             |
| Malhotra, Gaurav   | GM       | Principal      | 27-Sep-13 | Plan of adjustment                          | Participate in conference call with H. Lennox (Joens Day), J. Doak (Miller Buckfire), K. Buckfire (Miller Buckfire), C.Moore (Conway mackenzie) to discuss restructuring plan.  | 1.1          | \$ 800.00   | \$ 880.00             |
| Patel, Deven V.  | DVP      | Manager        | 27-Sep-13 | Plan of adjustment                          | Participate in due diligence call with potential DIP lender (#1)  | 0.7          | \$ 485.00   | \$ 339.50             |
| Patel, Deven V.  | DVP      | Manager        | 27-Sep-13 | Plan of adjustment                          | Participate in due diligence call with potential DIP lender (#2)  | 1.0          | \$ 485.00   | \$ 485.00             |
| Santambrogio, Juan                                       | JS       | Senior Manager | 27-Sep-13 | Plan of adjustment                          | Participate in due diligence call with Barclays (potential lender) to discuss City's projections  | 1.0          | \$ 650.00   | \$ 650.00             |
| Sarna, Shavi   | SS       | Manager        | 27-Sep-13 | Plan of adjustment                          | Participate on call with Barclays and Miller Buckfire to discuss diligence list questions related to cash flow and 10 year projections  | 1.0          | \$ 485.00   | \$ 485.00             |
| Patel, Deven V.  | DVP      | Manager        | 27-Sep-13 | Plan of adjustment                          | Prepare for due diligence call with potential DIP lender (#1)   | 0.9          | \$ 485.00   | \$ 436.50             |
| Patel, Deven V.  | DVP      | Manager        | 27-Sep-13 | Plan of adjustment                          | Prepare for due diligence call with potential DIP lender (#2)   | 2.5          | \$ 485.00   | \$ 1,212.50           |
| Santambrogio, Juan                                       | JS       | Senior Manager | 30-Sep-13 | Plan of adjustment                          | Review information on City owned real estate to address plan proposal by Houlihan Lokey   | 0.7          | \$ 650.00   | \$ 455.00             |
| Santambrogio, Juan                                       | JS       | Senior Manager | 30-Sep-13 | Plan of adjustment                          | Review plan proposal submitted by Houlihan Lokey for accuracy of amounts quoted   | 0.8          | \$ 650.00   | \$ 520.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                | Initials | Title          | Date      | Project Category                                 | Description   | Time        | Hourly Rate | Total Individual Fees |
|---------------------|----------|----------------|-----------|--|---|-------------|-------------|-----------------------|
| Santambrogio, Juan  | JS       | Senior Manager | 30-Sep-13 | Plan of adjustment                               | Make changes to Executive Summary section of presentation to mediators  | 1.3         | \$ 650.00   | \$ 845.00             |
|                     |          |                |           | <b>Plan of adjustment Total</b>                  |   | <b>16.1</b> | <b>\$</b>   | <b>9,535.00</b>       |
| Malhotra, Gaurav    | GM       | Principal      | 3-Sep-13  | Preparation and review of presentation materials | Review of documents requested per FOIA request.   | 0.3         | \$ 800.00   | \$ 240.00             |
| Malhotra, Gaurav    | GM       | Principal      | 4-Sep-13  | Preparation and review of presentation materials | Review of documents to be produced in connection with FOIA request.   | 0.8         | \$ 800.00   | \$ 640.00             |
| Malhotra, Gaurav    | GM       | Principal      | 4-Sep-13  | Preparation and review of presentation materials | Participate in meeting with J. Bonsall (COD), J. Doak (Miller Buckfire) to review draft DIP forecast assumptions. | 1.2         | \$ 800.00   | \$ 960.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 5-Sep-13  | Preparation and review of presentation materials | Consolidate data for Emergency Manager's 6-month report   | 1.1         | \$ 360.00   | \$ 396.00             |
| Malhotra, Gaurav    | GM       | Principal      | 9-Sep-13  | Preparation and review of presentation materials | Review of presentation materials for retiree committee meeting.   | 0.7         | \$ 800.00   | \$ 560.00             |
| Santambrogio, Juan  | JS       | Senior Manager | 9-Sep-13  | Preparation and review of presentation materials | Review schedules to be included in Emergency Manager six month report   | 1.1         | \$ 650.00   | \$ 715.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 10-Sep-13 | Preparation and review of presentation materials | Consolidate data for Emergency Manager's 6-month report   | 1.5         | \$ 360.00   | \$ 540.00             |
| Santambrogio, Juan  | JS       | Senior Manager | 10-Sep-13 | Preparation and review of presentation materials | Review schedules to be included in Emergency Manager six month report   | 0.6         | \$ 650.00   | \$ 390.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 11-Sep-13 | Preparation and review of presentation materials | Consolidate data for Emergency Manager's 6-month report   | 2.4         | \$ 360.00   | \$ 864.00             |
| Lee, Edna           | EL       | Senior Manager | 11-Sep-13 | Preparation and review of presentation materials | Review specific vendor issues raised by IT, Assessments, and Police departments.                                  | 0.8         | \$ 650.00   | \$ 520.00             |
| Malhotra, Gaurav    | GM       | Principal      | 11-Sep-13 | Preparation and review of presentation materials | Review of presentation material for retiree committee meeting.  | 1.6         | \$ 800.00   | \$ 1,280.00           |
| Malhotra, Gaurav    | GM       | Principal      | 11-Sep-13 | Preparation and review of presentation materials | Participate in meeting with City attorneys to review presentation material for retiree committee meeting.         | 2.0         | \$ 800.00   | \$ 1,600.00           |
| Bugden, Nicholas R. | NRB      | Senior         | 12-Sep-13 | Preparation and review of presentation materials | Prepare contract data for Emergency Manager's 6-month report  | 1.2         | \$ 360.00   | \$ 432.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 12-Sep-13 | Preparation and review of presentation materials | Prepare accounts payable data for Emergency Manager's 6-month report  | 2.9         | \$ 360.00   | \$ 1,044.00           |
| Lee, Edna           | EL       | Senior Manager | 12-Sep-13 | Preparation and review of presentation materials | Analyze disapproved payments for Emergency Manager reporting package.   | 1.3         | \$ 650.00   | \$ 845.00             |
| Lee, Edna           | EL       | Senior Manager | 12-Sep-13 | Preparation and review of presentation materials | Analyze disbursement data for Emergency Manager reporting package.  | 0.4         | \$ 650.00   | \$ 260.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 13-Sep-13 | Preparation and review of presentation materials | Prepare Pension data for Emergency Manager's 6-month report   | 2.4         | \$ 360.00   | \$ 864.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 13-Sep-13 | Preparation and review of presentation materials | Prepare Debt data for Emergency Manager's 6-month report  | 1.5         | \$ 360.00   | \$ 540.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 13-Sep-13 | Preparation and review of presentation materials | Prepare eliminated positions data for Emergency Manager's 6-month report  | 1.2         | \$ 360.00   | \$ 432.00             |
| Santambrogio, Juan  | JS       | Senior Manager | 13-Sep-13 | Preparation and review of presentation materials | Review schedules to be included in Emergency Manager six month report   | 1.3         | \$ 650.00   | \$ 845.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 16-Sep-13 | Preparation and review of presentation materials | Prepare Pension data for Emergency Manager's 6-month report   | 0.6         | \$ 360.00   | \$ 216.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 16-Sep-13 | Preparation and review of presentation materials | Prepare eliminated positions data for Emergency Manager's 6-month report  | 1.1         | \$ 360.00   | \$ 396.00             |
| Patel, Deven V.     | DVP      | Manager        | 16-Sep-13 | Preparation and review of presentation materials | Prepare debt POC totals for Emergency Manager 6 month plan  | 0.7         | \$ 485.00   | \$ 339.50             |
| Santambrogio, Juan  | JS       | Senior Manager | 16-Sep-13 | Preparation and review of presentation materials | Review information to be included in Emergency Manager six month report   | 2.8         | \$ 650.00   | \$ 1,820.00           |
| Bugden, Nicholas R. | NRB      | Senior         | 17-Sep-13 | Preparation and review of presentation materials | Prepare contract data for Emergency Manager's 6-month report  | 1.5         | \$ 360.00   | \$ 540.00             |
| Santambrogio, Juan  | JS       | Senior Manager | 17-Sep-13 | Preparation and review of presentation materials | Review exhibits to be used during swap settlement agreement hearings  | 0.9         | \$ 650.00   | \$ 585.00             |
| Santambrogio, Juan  | JS       | Senior Manager | 17-Sep-13 | Preparation and review of presentation materials | Make changes to Emergency Manager six month report  | 1.4         | \$ 650.00   | \$ 910.00             |
| Santambrogio, Juan  | JS       | Senior Manager | 17-Sep-13 | Preparation and review of presentation materials | Review information to be included in Emergency Manager six month report   | 2.3         | \$ 650.00   | \$ 1,495.00           |
| Santambrogio, Juan  | JS       | Senior Manager | 18-Sep-13 | Preparation and review of presentation materials | Review information to be included in Emergency Manager six month report   | 1.7         | \$ 650.00   | \$ 1,105.00           |
| Bugden, Nicholas R. | NRB      | Senior         | 19-Sep-13 | Preparation and review of presentation materials | Prepare eliminated positions data for Emergency Manager's 6-month report  | 1.3         | \$ 360.00   | \$ 468.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 19-Sep-13 | Preparation and review of presentation materials | Prepare contract data for Emergency Manager's 6-month report  | 0.6         | \$ 360.00   | \$ 216.00             |
| Santambrogio, Juan  | JS       | Senior Manager | 19-Sep-13 | Preparation and review of presentation materials | Review information to be included in Emergency Manager six month report   | 2.4         | \$ 650.00   | \$ 1,560.00           |
| Santambrogio, Juan  | JS       | Senior Manager | 20-Sep-13 | Preparation and review of presentation materials | Review information to be included in Emergency Manager six month report   | 1.7         | \$ 650.00   | \$ 1,105.00           |
| Bugden, Nicholas R. | NRB      | Senior         | 22-Sep-13 | Preparation and review of presentation materials | Update Emergency Manager 6 month report for new information collected and advisor group edits                     | 1.6         | \$ 360.00   | \$ 576.00             |
| Bugden, Nicholas R. | NRB      | Senior         | 24-Sep-13 | Preparation and review of presentation materials | Amend Emergency Manager 6 month report accounts payable data for new presentation                                 | 2.9         | \$ 360.00   | \$ 1,044.00           |
| Bugden, Nicholas R. | NRB      | Senior         | 25-Sep-13 | Preparation and review of presentation materials | Prepare edits to Emergency Manager 6 month report   | 3.1         | \$ 360.00   | \$ 1,116.00           |

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Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name  | Initials | Title          | Date      | Project Category                                 | Description   | Time        | Hourly Rate | Total Individual Fees |
|---|----------|----------------|-----------|--|---|-------------|-------------|-----------------------|
| Bugden, Nicholas R.   | NRB      | Senior         | 25-Sep-13 | Preparation and review of presentation materials | Prepare final draft of the Emergency Manager 6 month report   | 1.1         | \$ 360.00   | \$ 396.00             |
| Bugden, Nicholas R.   | NRB      | Senior         | 26-Sep-13 | Preparation and review of presentation materials | Prepare final Emergency Manager 6 month report for updated delivery date  | 0.5         | \$ 360.00   | \$ 180.00             |
| Patel, Deven V.   | DVP      | Manager        | 26-Sep-13 | Preparation and review of presentation materials | Prepare Public Lighting Department update for mediator summary requested by S. Mays (EM)  | 0.7         | \$ 485.00   | \$ 339.50             |
| Santambrogio, Juan  | JS       | Senior Manager | 27-Sep-13 | Preparation and review of presentation materials | Prepare outline for financial presentation to mediators   | 2.4         | \$ 650.00   | \$ 1,560.00           |
| Bugden, Nicholas R.   | NRB      | Senior         | 29-Sep-13 | Preparation and review of presentation materials | Prepare first draft of mediator presentation  | 2.0         | \$ 360.00   | \$ 720.00             |
| Bugden, Nicholas R.   | NRB      | Senior         | 30-Sep-13 | Preparation and review of presentation materials | Prepare presentation for management on City's federal grants  | 2.5         | \$ 360.00   | \$ 900.00             |
| Santambrogio, Juan  | JS       | Senior Manager | 30-Sep-13 | Preparation and review of presentation materials | Prepare presentation regarding financial condition of City for meeting with mediators   | 3.4         | \$ 650.00   | \$ 2,210.00           |
| <b>Preparation and review of presentation materials Total</b> |          |                |           |  |   | <b>65.5</b> | <b>\$</b>   | <b>33,764.00</b>      |
| Heidebrink, Aaron P.  | APH      | Senior         | 3-Sep-13  | Response to litigation                           | Prepare lease comparable deliverable and research and deliver all project Pistons files to GCO  | 2.0         | \$ 352.95   | \$ 705.90             |
| Malhotra, Gaurav  | GM       | Principal      | 4-Sep-13  | Response to litigation                           | Review provided procedures in preparation for deposition.   | 0.9         | \$ 800.00   | \$ 720.00             |
| Heidebrink, Aaron P.  | APH      | Senior         | 4-Sep-13  | Response to litigation                           | Prepare lease comparable deliverable and research and deliver all project files to GCO (Continued)  | 1.0         | \$ 352.95   | \$ 352.95             |
| Lee, Edna   | EL       | Senior Manager | 4-Sep-13  | Response to litigation                           | Review discovery requirements to comply with subpoena   | 0.7         | \$ 650.00   | \$ 455.00             |
| Lee, Edna   | EL       | Senior Manager | 4-Sep-13  | Response to litigation                           | Respond to discovery request by compiling relevant documentation  | 2.3         | \$ 650.00   | \$ 1,495.00           |
| Saldanha, David   | DS       | Senior Manager | 5-Sep-13  | Response to litigation                           | Prepare and organize documents and emails for litigation discovery request  | 2.5         | \$ 650.00   | \$ 1,625.00           |
| Forrest, Chelsea  | CF       | Staff          | 5-Sep-13  | Response to litigation                           | Review memo prepared by General counsel and conduct a search for responsive documents to subpoena   | 4.0         | \$ 185.00   | \$ 740.00             |
| Lee, Edna   | EL       | Senior Manager | 5-Sep-13  | Response to litigation                           | Respond to discovery request.   | 2.1         | \$ 650.00   | \$ 1,365.00           |
| Messana, Megan A.   | MAM      | Manager        | 5-Sep-13  | Response to litigation                           | Prepare files to provide to general counsel in response to litigation request   | 0.6         | \$ 360.00   | \$ 216.00             |
| Messana, Megan A.   | MAM      | Manager        | 5-Sep-13  | Response to litigation                           | Prepare electronic files to provide to general counsel in response to litigation request  | 0.7         | \$ 360.00   | \$ 252.00             |
| Messana, Megan A.   | MAM      | Manager        | 5-Sep-13  | Response to litigation                           | Prepare electronic files to send to general counsel   | 1.2         | \$ 360.00   | \$ 432.00             |
| Messana, Megan A.   | MAM      | Manager        | 5-Sep-13  | Response to litigation                           | Prepare repository of emails to provide to general counsel in fulfillment of preservation request   | 1.2         | \$ 360.00   | \$ 432.00             |
| Panagiotakis, Sofia   | SP       | Senior         | 5-Sep-13  | Response to litigation                           | Respond to information production request per subpoena  | 3.0         | \$ 360.00   | \$ 1,080.00           |
| Patel, Deven V.   | DVP      | Manager        | 5-Sep-13  | Response to litigation                           | Consolidate team's documents in response to litigation and deliver to IT support for data encryption                                      | 1.6         | \$ 485.00   | \$ 776.00             |
| Patel, Deven V.   | DVP      | Manager        | 5-Sep-13  | Response to litigation                           | Prepare response to litigation request - review all emails  | 2.1         | \$ 485.00   | \$ 1,018.50           |
| Patel, Deven V.   | DVP      | Manager        | 5-Sep-13  | Response to litigation                           | Prepare response to litigation request - review all documents on local drive  | 2.3         | \$ 485.00   | \$ 1,115.50           |
| Sallee, Caroline M.   | CMS      | Manager        | 5-Sep-13  | Response to litigation                           | Prepare response to litigation data request per subpoena  | 5.0         | \$ 550.00   | \$ 2,750.00           |
| Sarna, Shavi  | SS       | Manager        | 5-Sep-13  | Response to litigation                           | Respond to subpoena issued by unions by consolidating documents prepared throughout the engagement  | 0.5         | \$ 485.00   | \$ 242.50             |
| Sarna, Shavi  | SS       | Manager        | 5-Sep-13  | Response to litigation                           | Respond to subpoena issued by unions by consolidating emails received by the client and engagement team members throughout the engagement | 3.2         | \$ 485.00   | \$ 1,552.00           |
| Sarna, Shavi  | SS       | Manager        | 5-Sep-13  | Response to litigation                           | Respond to subpoena issued by unions by consolidating emails sent to the client and engagement team members throughout the engagement     | 2.0         | \$ 485.00   | \$ 970.00             |
| Malhotra, Gaurav  | GM       | Principal      | 6-Sep-13  | Response to litigation                           | Participate in meeting with M. Hosbach (GCO) & W. Flick (Latham) to prepare for deposition.   | 1.7         | \$ 800.00   | \$ 1,360.00           |
| Bugden, Nicholas R.   | NRB      | Senior         | 6-Sep-13  | Response to litigation                           | Prepare email data for General Counsel request  | 2.5         | \$ 360.00   | \$ 900.00             |
| Bugden, Nicholas R.   | NRB      | Senior         | 6-Sep-13  | Response to litigation                           | Prepare computer files for General Counsel request  | 2.1         | \$ 360.00   | \$ 756.00             |
| Heidebrink, Aaron P.  | APH      | Senior         | 6-Sep-13  | Response to litigation                           | Prepare lease comparable deliverable and research and deliver all project Pistons files to GCO  | 4.0         | \$ 352.95   | \$ 1,411.80           |
| Messana, Megan A.   | MAM      | Manager        | 6-Sep-13  | Response to litigation                           | Prepare files to provide to general counsel in response to litigation request   | 0.4         | \$ 360.00   | \$ 144.00             |
| Messana, Megan A.   | MAM      | Manager        | 6-Sep-13  | Response to litigation                           | Prepare electronic files to send to general counsel   | 1.3         | \$ 360.00   | \$ 468.00             |
| Sarna, Shavi  | SS       | Manager        | 6-Sep-13  | Response to litigation                           | Consolidate all relevant files related to the client and transfer to external drive to satisfy requirements of the subpoena               | 1.9         | \$ 485.00   | \$ 921.50             |
| Malhotra, Gaurav  | GM       | Principal      | 8-Sep-13  | Response to litigation                           | Prepare for deposition in connection with swap settlement agreement.  | 4.0         | \$ 800.00   | \$ 3,200.00           |
| Malhotra, Gaurav  | GM       | Principal      | 9-Sep-13  | Response to litigation                           | Participate in deposition in connection with Swap settlement transactions at the offices of Schiff Hardin.                                | 6.0         | \$ 800.00   | \$ 4,800.00           |



Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name  | Initials | Title          | Date      | Project Category                             | Description  | Time        | Hourly Rate | Total Individual Fees |
|---|----------|----------------|-----------|--|--|-------------|-------------|-----------------------|
| Bugden, Nicholas R.   | NRB      | Senior         | 9-Sep-13  | Response to litigation                       | Prepare email data for General Counsel request   | 2.9         | \$ 360.00   | \$ 1,044.00           |
| Bugden, Nicholas R.   | NRB      | Senior         | 9-Sep-13  | Response to litigation                       | Prepare computer files for General Counsel request   | 2.7         | \$ 360.00   | \$ 972.00             |
| Heidebrink, Aaron P.  | APH      | Senior         | 9-Sep-13  | Response to litigation                       | Prepare response to comply with subpoena instructions for City of Detroit documents  | 2.0         | \$ 352.95   | \$ 705.90             |
| Santambrogio, Juan  | JS       | Senior Manager | 9-Sep-13  | Response to litigation                       | Prepare information to be provided in response to subpoena from unions   | 1.9         | \$ 650.00   | \$ 1,235.00           |
| Santambrogio, Juan  | JS       | Senior Manager | 10-Sep-13 | Response to litigation                       | Prepare information to be provided in response to subpoena from unions (continued)   | 1.5         | \$ 650.00   | \$ 975.00             |
| Malhotra, Gaurav  | GM       | Principal      | 11-Sep-13 | Response to litigation                       | Participate in conference call with attorneys to prepare for deposition.   | 0.3         | \$ 800.00   | \$ 240.00             |
| Santambrogio, Juan  | JS       | Senior Manager | 11-Sep-13 | Response to litigation                       | Prepare information to be provided in response to subpoena from unions (continued)   | 1.2         | \$ 650.00   | \$ 780.00             |
| Jerneycic, Daniel J.  | DJJ      | Senior Manager | 12-Sep-13 | Response to litigation                       | Provide all cash flow forecast documents requested as part of litigation request   | 1.8         | \$ 650.00   | \$ 1,170.00           |
| Santambrogio, Juan  | JS       | Senior Manager | 12-Sep-13 | Response to litigation                       | Prepare information to be provided in response to subpoena from unions   | 2.3         | \$ 650.00   | \$ 1,495.00           |
| Santambrogio, Juan  | JS       | Senior Manager | 13-Sep-13 | Response to litigation                       | Prepare information to be provided in response to subpoena from unions   | 1.4         | \$ 650.00   | \$ 910.00             |
| Santambrogio, Juan  | JS       | Senior Manager | 17-Sep-13 | Response to litigation                       | Participate in conference call with Jones Day to discuss exhibits to be produced for litigation purposes   | 0.9         | \$ 650.00   | \$ 585.00             |
| Malhotra, Gaurav  | GM       | Principal      | 18-Sep-13 | Response to litigation                       | Meeting with Jones Day attorneys to prepare for eligibility deposition   | 2.2         | \$ 800.00   | \$ 1,760.00           |
| Malhotra, Gaurav  | GM       | Principal      | 20-Sep-13 | Response to litigation                       | Deposition from Dentons and Lowenstein in connection with eligibility  | 2.6         | \$ 800.00   | \$ 2,080.00           |
| Santambrogio, Juan  | JS       | Senior Manager | 26-Sep-13 | Response to litigation                       | Prepare information to respond to information request related to litigation  | 0.4         | \$ 650.00   | \$ 260.00             |
| Malhotra, Gaurav  | GM       | Principal      | 30-Sep-13 | Response to litigation                       | Participate in conference call with legal team regarding case matters.   | 1.0         | \$ 800.00   | \$ 800.00             |
| <b>Response to litigation Total</b>                           |          |                |           |  |  | <b>87.9</b> | <b>\$</b>   | <b>\$ 47,268.55</b>   |
| Patel, Deven V.   | DVP      | Manager        | 30-Sep-13 | State / FAB - Planning & analysis / Meetings | Prepare cash flow for monthly FSA report   | 0.8         | \$ 485.00   | \$ 388.00             |
| <b>State / FAB - Planning &amp; analysis / Meetings Total</b> |          |                |           |  |  | <b>0.8</b>  | <b>\$</b>   | <b>\$ 388.00</b>      |
| Lee, Edna   | EL       | Senior Manager | 2-Sep-13  | Statement of Liabilities                     | Review draft Statement of Liabilities.   | 1.2         | \$ 650.00   | \$ 780.00             |
| Forrest, Chelsea  | CF       | Staff          | 3-Sep-13  | Statement of Liabilities                     | Update Statement of Liabilities with new information received  | 2.4         | \$ 185.00   | \$ 444.00             |
| Malhotra, Gaurav  | GM       | Principal      | 4-Sep-13  | Statement of Liabilities                     | Review of debt-service set-aside schedule.   | 0.6         | \$ 800.00   | \$ 480.00             |
| Lee, Edna   | EL       | Senior Manager | 5-Sep-13  | Statement of Liabilities                     | Draft schedule notes for statement of liabilities  | 2.1         | \$ 650.00   | \$ 1,365.00           |
| Lee, Edna   | EL       | Senior Manager | 5-Sep-13  | Statement of Liabilities                     | Review draft statement of liabilities.   | 1.4         | \$ 650.00   | \$ 910.00             |
| Pickering, Ben  | BP       | Principal      | 5-Sep-13  | Statement of Liabilities                     | Review update to statement of liabilities and support.   | 0.8         | \$ 800.00   | \$ 640.00             |
| Lee, Edna   | EL       | Senior Manager | 6-Sep-13  | Statement of Liabilities                     | Review debt schedule for draft statement of liabilities.   | 1.0         | \$ 650.00   | \$ 650.00             |
| Lee, Edna   | EL       | Senior Manager | 6-Sep-13  | Statement of Liabilities                     | Review deposit data from Detroit Water Sewer Department for draft statement of liabilities.  | 0.9         | \$ 650.00   | \$ 585.00             |
| Forrest, Chelsea  | CF       | Staff          | 9-Sep-13  | Statement of Liabilities                     | Update accounts payable pre/post cutoff for updated information from D. Woitulewicz (COD)  | 0.4         | \$ 185.00   | \$ 74.00              |
| Forrest, Chelsea  | CF       | Staff          | 9-Sep-13  | Statement of Liabilities                     | Analyze professional fees paid from final payment register for week ending 09/06/13  | 0.8         | \$ 185.00   | \$ 148.00             |
| Forrest, Chelsea  | CF       | Staff          | 9-Sep-13  | Statement of Liabilities                     | Update Statement of Liabilities for updated Schedule A   | 1.1         | \$ 185.00   | \$ 203.50             |
| Forrest, Chelsea  | CF       | Staff          | 9-Sep-13  | Statement of Liabilities                     | Prepare update to Statement of Liabilities for Jones Day to review   | 2.1         | \$ 185.00   | \$ 388.50             |
| Forrest, Chelsea  | CF       | Staff          | 10-Sep-13 | Statement of Liabilities                     | Participate in call with Jones Day and E. Lee (EY) to review latest draft of Statement of Liabilities  | 1.5         | \$ 185.00   | \$ 277.50             |
| Forrest, Chelsea  | CF       | Staff          | 10-Sep-13 | Statement of Liabilities                     | Reconcile two check disbursement reports received from T. Hutcherson (COD)   | 1.6         | \$ 185.00   | \$ 296.00             |
| Forrest, Chelsea  | CF       | Staff          | 10-Sep-13 | Statement of Liabilities                     | Review Board of Water invoices to determine service date for accounts payable pre/post cutoff  | 2.4         | \$ 185.00   | \$ 444.00             |
| Lee, Edna   | EL       | Senior Manager | 10-Sep-13 | Statement of Liabilities                     | Participate in call with Jones Day team and C. Forrest (EY) regarding draft Statement of Liabilities.  | 1.5         | \$ 650.00   | \$ 975.00             |
| Malhotra, Gaurav  | GM       | Principal      | 10-Sep-13 | Statement of Liabilities                     | Participate in conference call with internal team to review statement of liabilities.  | 1.3         | \$ 800.00   | \$ 1,040.00           |
| Saldanha, David   | DS       | Senior Manager | 10-Sep-13 | Statement of Liabilities                     | Participate in meeting with I. Weathers (COD) in Purchasing regarding the status of the Iron Mountain and City of Detroit A/P reconciliation issues. | 0.9         | \$ 650.00   | \$ 585.00             |
| Saldanha, David   | DS       | Senior Manager | 10-Sep-13 | Statement of Liabilities                     | Analyze certain information provided by Iron Mountain to the city regarding discrepancy in amounts recorded in accounts payable                      | 1.2         | \$ 650.00   | \$ 780.00             |
| Forrest, Chelsea  | CF       | Staff          | 11-Sep-13 | Statement of Liabilities                     | Identify individuals listed on Schedule H to send to KCC for cross reference against list of employees   | 1.0         | \$ 185.00   | \$ 185.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                | Initials | Title          | Date      | Project Category         | Description   | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------|----------------|-----------|--------------------------|---|------|-------------|-----------------------|
| Forrest, Chelsea    | CF       | Staff          | 11-Sep-13 | Statement of Liabilities | Prepare update to Schedule G to update for information from KCC and send back for them to update                            | 1.4  | \$ 185.00   | \$ 259.00             |
| Forrest, Chelsea    | CF       | Staff          | 12-Sep-13 | Statement of Liabilities | Participate in meeting with M. Paque (KCC) to review the redaction process needed for Schedule H                            | 1.3  | \$ 185.00   | \$ 240.50             |
| Forrest, Chelsea    | CF       | Staff          | 12-Sep-13 | Statement of Liabilities | Identify individuals listed on Schedule H to send to KCC for cross reference against list of employees                      | 0.9  | \$ 185.00   | \$ 166.50             |
| Forrest, Chelsea    | CF       | Staff          | 12-Sep-13 | Statement of Liabilities | Analyze Real Estate Lease schedule with open accounts payable items to ensure no duplicating entries                        | 1.9  | \$ 185.00   | \$ 351.50             |
| Lee, Edna           | EL       | Senior Manager | 12-Sep-13 | Statement of Liabilities | Review debt and swap schedules for draft liability statement.   | 1.3  | \$ 650.00   | \$ 845.00             |
| Lee, Edna           | EL       | Senior Manager | 12-Sep-13 | Statement of Liabilities | Review outstanding items in draft liability listing.  | 0.6  | \$ 650.00   | \$ 390.00             |
| Lee, Edna           | EL       | Senior Manager | 12-Sep-13 | Statement of Liabilities | Review Detroit Water Sewer Department deposit data.   | 0.6  | \$ 650.00   | \$ 390.00             |
| Messana, Megan A.   | MAM      | Manager        | 12-Sep-13 | Statement of Liabilities | Analyze list of Detroit Water Sewer Department deposits to differentiate individual customers from businesses.              | 2.9  | \$ 360.00   | \$ 1,044.00           |
| Forrest, Chelsea    | CF       | Staff          | 13-Sep-13 | Statement of Liabilities | Prepare draft schedules in Master Statement of Liabilities  | 2.1  | \$ 185.00   | \$ 388.50             |
| Forrest, Chelsea    | CF       | Staff          | 13-Sep-13 | Statement of Liabilities | Prepare update to Statement of Liabilities based on new information from E. Lee (EY)  | 2.8  | \$ 185.00   | \$ 518.00             |
| Lee, Edna           | EL       | Senior Manager | 13-Sep-13 | Statement of Liabilities | Review draft Statement of Liabilities.  | 2.4  | \$ 650.00   | \$ 1,560.00           |
| Lee, Edna           | EL       | Senior Manager | 13-Sep-13 | Statement of Liabilities | Prepare outstanding items list for Jones Day for Statement of Liabilities.  | 0.4  | \$ 650.00   | \$ 260.00             |
| Forrest, Chelsea    | CF       | Staff          | 16-Sep-13 | Statement of Liabilities | Prepare update to Schedule G with redacted information from KCC   | 2.3  | \$ 185.00   | \$ 425.50             |
| Lee, Edna           | EL       | Senior Manager | 16-Sep-13 | Statement of Liabilities | Review debt and swap schedules for draft liability statement.   | 1.0  | \$ 650.00   | \$ 650.00             |
| Lee, Edna           | EL       | Senior Manager | 16-Sep-13 | Statement of Liabilities | Review Jones Day's comments on draft liability listing.   | 1.2  | \$ 650.00   | \$ 780.00             |
| Lee, Edna           | EL       | Senior Manager | 16-Sep-13 | Statement of Liabilities | Review draft motion for Statement of Liabilities listing.   | 0.8  | \$ 650.00   | \$ 520.00             |
| Forrest, Chelsea    | CF       | Staff          | 17-Sep-13 | Statement of Liabilities | Review comments from J. Ellman (Jones Day) concerning the Statement of Liabilities  | 0.9  | \$ 185.00   | \$ 166.50             |
| Forrest, Chelsea    | CF       | Staff          | 17-Sep-13 | Statement of Liabilities | Participate in discussion with T. Hutcherson (COD) regarding open creditor addresses for Schedule A                         | 1.2  | \$ 185.00   | \$ 222.00             |
| Forrest, Chelsea    | CF       | Staff          | 17-Sep-13 | Statement of Liabilities | Participate in call with Jones Day and KCC to review latest version of the Statement of Liabilities                         | 1.4  | \$ 185.00   | \$ 259.00             |
| Forrest, Chelsea    | CF       | Staff          | 17-Sep-13 | Statement of Liabilities | Prepare updates to Schedule A, Long term debt, with corrections from D. Merritt (Jones Day)                                 | 2.1  | \$ 185.00   | \$ 388.50             |
| Lee, Edna           | EL       | Senior Manager | 17-Sep-13 | Statement of Liabilities | Review debt and swap schedules for draft liability statement.   | 1.5  | \$ 650.00   | \$ 975.00             |
| Lee, Edna           | EL       | Senior Manager | 17-Sep-13 | Statement of Liabilities | Review Jones Day's comments on draft liability listing.   | 0.8  | \$ 650.00   | \$ 520.00             |
| Lee, Edna           | EL       | Senior Manager | 17-Sep-13 | Statement of Liabilities | Participate in call with Jones Day team, C. Forrest (EY) and S. Panagiotakis (EY) regarding draft statement of liabilities. | 1.7  | \$ 650.00   | \$ 1,105.00           |
| Panagiotakis, Sofia | SP       | Senior         | 17-Sep-13 | Statement of Liabilities | Review open items on Statement of Liabilities.  | 0.4  | \$ 360.00   | \$ 144.00             |
| Panagiotakis, Sofia | SP       | Senior         | 17-Sep-13 | Statement of Liabilities | Review revision to draft of Statement of Liabilities provided by Jones Day  | 1.4  | \$ 360.00   | \$ 504.00             |
| Panagiotakis, Sofia | SP       | Senior         | 17-Sep-13 | Statement of Liabilities | Prepare debt schedule to reflect accrued interest through 7/18/2013.  | 1.2  | \$ 360.00   | \$ 432.00             |
| Panagiotakis, Sofia | SP       | Senior         | 17-Sep-13 | Statement of Liabilities | Participate in call with Jones Day team, E. Lee (EY) and C. Forrest (EY) to review draft of Statement of Liabilities.       | 1.7  | \$ 360.00   | \$ 612.00             |
| Forrest, Chelsea    | CF       | Staff          | 18-Sep-13 | Statement of Liabilities | Participate in meeting with R. Anderson (COD) of Planning and Development Department to discuss deposits for Schedule H     | 1.6  | \$ 185.00   | \$ 296.00             |
| Forrest, Chelsea    | CF       | Staff          | 18-Sep-13 | Statement of Liabilities | Prepare update to Schedule G with information compiled from KCC   | 1.4  | \$ 185.00   | \$ 259.00             |
| Forrest, Chelsea    | CF       | Staff          | 18-Sep-13 | Statement of Liabilities | Prepare update to Statement of Liabilities based on new information received  | 2.2  | \$ 185.00   | \$ 407.00             |
| Lee, Edna           | EL       | Senior Manager | 18-Sep-13 | Statement of Liabilities | Analyze bond data for liability listing.  | 1.8  | \$ 650.00   | \$ 1,170.00           |
| Lee, Edna           | EL       | Senior Manager | 18-Sep-13 | Statement of Liabilities | Review draft liability statement.   | 1.7  | \$ 650.00   | \$ 1,105.00           |
| Panagiotakis, Sofia | SP       | Senior         | 18-Sep-13 | Statement of Liabilities | Review debt model sent by Miller Buckfire for Statement of Liabilities.   | 0.4  | \$ 360.00   | \$ 144.00             |
| Panagiotakis, Sofia | SP       | Senior         | 18-Sep-13 | Statement of Liabilities | Investigate creditor information for Section 108 Loans.   | 0.7  | \$ 360.00   | \$ 252.00             |
| Panagiotakis, Sofia | SP       | Senior         | 18-Sep-13 | Statement of Liabilities | Review bond insurance information provided by Miller Buckfire and Jones Day.  | 0.9  | \$ 360.00   | \$ 324.00             |
| Panagiotakis, Sofia | SP       | Senior         | 18-Sep-13 | Statement of Liabilities | Update schedule A of Statement of Liabilities with information received from Miller Buckfire.                               | 3.1  | \$ 360.00   | \$ 1,116.00           |
| Panagiotakis, Sofia | SP       | Senior         | 18-Sep-13 | Statement of Liabilities | Prepare general obligation debt schedule to reflect accrued interest through 7/18/2013.                                     | 2.1  | \$ 360.00   | \$ 756.00             |
| Panagiotakis, Sofia | SP       | Senior         | 18-Sep-13 | Statement of Liabilities | Prepare non general obligation debt schedule to reflect accrued interest through 7/18/2013.                                 | 1.1  | \$ 360.00   | \$ 396.00             |
| Forrest, Chelsea    | CF       | Staff          | 19-Sep-13 | Statement of Liabilities | Prepare update to Statement of Liabilities based on new information received  | 1.3  | \$ 185.00   | \$ 240.50             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                | Initials | Title          | Date      | Project Category         | Description   | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------|----------------|-----------|--------------------------|---|------|-------------|-----------------------|
| Forrest, Chelsea    | CF       | Staff          | 19-Sep-13 | Statement of Liabilities | Participate in call with Jones Day and KCC  | 0.9  | \$ 185.00   | \$ 166.50             |
| Lee, Edna           | EL       | Senior Manager | 19-Sep-13 | Statement of Liabilities | Review revised debt and swap schedules for draft liability statement.   | 1.2  | \$ 650.00   | \$ 780.00             |
| Lee, Edna           | EL       | Senior Manager | 19-Sep-13 | Statement of Liabilities | Review Jones Day's comments on draft Statement of Liabilities listing.  | 0.9  | \$ 650.00   | \$ 585.00             |
| Lee, Edna           | EL       | Senior Manager | 19-Sep-13 | Statement of Liabilities | Call with Jones Day team and C. Forrest and S. Panagiotakias (EY) regarding draft statement of liabilities.   | 0.9  | \$ 650.00   | \$ 585.00             |
| Lee, Edna           | EL       | Senior Manager | 19-Sep-13 | Statement of Liabilities | Review litigation and claims schedules for liability statement.   | 1.3  | \$ 650.00   | \$ 845.00             |
| Lee, Edna           | EL       | Senior Manager | 19-Sep-13 | Statement of Liabilities | Review deposit schedule for liability statement.  | 0.7  | \$ 650.00   | \$ 455.00             |
| Panagiotakis, Sofia | SP       | Senior         | 19-Sep-13 | Statement of Liabilities | Investigate creditor information on Section 108 Loans.  | 0.8  | \$ 360.00   | \$ 288.00             |
| Panagiotakis, Sofia | SP       | Senior         | 19-Sep-13 | Statement of Liabilities | Review draft for Statement of Liabilities.  | 0.8  | \$ 360.00   | \$ 288.00             |
| Panagiotakis, Sofia | SP       | Senior         | 19-Sep-13 | Statement of Liabilities | Participate in call with Jones Day team, E. Lee (EY) and C. Forrest (EY) to review draft of Statement of Liabilities.                                   | 0.9  | \$ 360.00   | \$ 324.00             |
| Panagiotakis, Sofia | SP       | Senior         | 19-Sep-13 | Statement of Liabilities | Review final schedule A and supporting documents.   | 1.3  | \$ 360.00   | \$ 468.00             |
| Panagiotakis, Sofia | SP       | Senior         | 19-Sep-13 | Statement of Liabilities | Review revisions to Schedule A of the Statement of Liabilities provided by Jones Day  | 0.4  | \$ 360.00   | \$ 144.00             |
| Forrest, Chelsea    | CF       | Staff          | 19-Sep-13 | Statement of Liabilities | Review latest version of the Statement of Liabilities   | 0.6  | \$ 185.00   | \$ 111.00             |
| Forrest, Chelsea    | CF       | Staff          | 20-Sep-13 | Statement of Liabilities | Update Schedule H with redacted information from KCC  | 1.1  | \$ 185.00   | \$ 203.50             |
| Forrest, Chelsea    | CF       | Staff          | 20-Sep-13 | Statement of Liabilities | Update Schedule A in Master Statement of Liabilities for new information received   | 1.3  | \$ 185.00   | \$ 240.50             |
| Forrest, Chelsea    | CF       | Staff          | 20-Sep-13 | Statement of Liabilities | Prepare comprehensive package of all Schedules for draft Master Statement of Liabilities for internal review  | 2.1  | \$ 185.00   | \$ 388.50             |
| Lee, Edna           | EL       | Senior Manager | 20-Sep-13 | Statement of Liabilities | Review revised debt and swap schedules for draft liability statement.   | 1.3  | \$ 650.00   | \$ 845.00             |
| Lee, Edna           | EL       | Senior Manager | 20-Sep-13 | Statement of Liabilities | Review Jones Day's comments on draft debt schedule.   | 0.9  | \$ 650.00   | \$ 585.00             |
| Panagiotakis, Sofia | SP       | Senior         | 20-Sep-13 | Statement of Liabilities | Review Novation agreement to understand transfer of insurance from FGIC to MBIA for water and sewer bonds.  | 0.6  | \$ 360.00   | \$ 216.00             |
| Panagiotakis, Sofia | SP       | Senior         | 20-Sep-13 | Statement of Liabilities | Prepare revision to Statement of Liabilities after reviewing Novation agreement between FGIC and MBIA.  | 0.7  | \$ 360.00   | \$ 252.00             |
| Panagiotakis, Sofia | SP       | Senior         | 20-Sep-13 | Statement of Liabilities | Prepare revisions to Schedule of Liabilities provided by Jones Day  | 1.7  | \$ 360.00   | \$ 612.00             |
| Forrest, Chelsea    | CF       | Staff          | 21-Sep-13 | Statement of Liabilities | Prepare update Statement of Liabilities based in internal review and share a copy with Jones Day and KCC  | 2.1  | \$ 185.00   | \$ 388.50             |
| Forrest, Chelsea    | CF       | Staff          | 23-Sep-13 | Statement of Liabilities | Participate in meeting with P. Luckett (COD) and E. Keelan (COD) regarding litigation pending which contain potential additional claimants              | 1.2  | \$ 185.00   | \$ 222.00             |
| Forrest, Chelsea    | CF       | Staff          | 23-Sep-13 | Statement of Liabilities | Update Schedule H, Litigation, after discussion with E. Keelan (COD) from the legal department  | 0.9  | \$ 185.00   | \$ 166.50             |
| Lee, Edna           | EL       | Senior Manager | 23-Sep-13 | Statement of Liabilities | Participate in call with Jones Day team, C. Forrest (EY) and S. Panagiotakias (EY - Partial) regarding draft statement of liabilities.                  | 1.0  | \$ 650.00   | \$ 650.00             |
| Lee, Edna           | EL       | Senior Manager | 23-Sep-13 | Statement of Liabilities | Review payables schedule for liabilities listing.   | 1.3  | \$ 650.00   | \$ 845.00             |
| Panagiotakis, Sofia | SP       | Senior         | 23-Sep-13 | Statement of Liabilities | Review revised global notes on the Statement of Liabilities.  | 0.4  | \$ 360.00   | \$ 144.00             |
| Panagiotakis, Sofia | SP       | Senior         | 23-Sep-13 | Statement of Liabilities | Review revised version of consolidated Statement of Liabilities.  | 1.3  | \$ 360.00   | \$ 468.00             |
| Panagiotakis, Sofia | SP       | Senior         | 23-Sep-13 | Statement of Liabilities | Participate in call with Jones Day team, C. Forrest (EY) and E. Lee (EY) regarding draft statement of liabilities. (Partial)                            | 0.9  | \$ 360.00   | \$ 324.00             |
| Panagiotakis, Sofia | SP       | Senior         | 23-Sep-13 | Statement of Liabilities | Prepare revisions to Statement of Liabilities based on Jones Day and E. Lee (EY) recommendations.   | 1.6  | \$ 360.00   | \$ 576.00             |
| Forrest, Chelsea    | CF       | Staff          | 24-Sep-13 | Statement of Liabilities | Participate in meeting with T. Hutcherson (City of Detroit) to discuss treatment of General Accounting invoices subject to pre- / post-petition cut-off | 0.5  | \$ 185.00   | \$ 92.50              |
| Forrest, Chelsea    | CF       | Staff          | 24-Sep-13 | Statement of Liabilities | Participate in meeting with M. Paque (KCC) to discuss possible issues with unredaction process including tactics to correct/quality check               | 1.3  | \$ 185.00   | \$ 240.50             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                | Initials | Title          | Date      | Project Category         | Description   | Time | Hourly Rate | Total Individual Fees |
|---------------------|----------|----------------|-----------|--------------------------|---|------|-------------|-----------------------|
| Forrest, Chelsea    | CF       | Staff          | 24-Sep-13 | Statement of Liabilities | Update Schedule "B.I." with comments from Jones Day   | 1.1  | \$ 185.00   | \$ 203.50             |
| Forrest, Chelsea    | CF       | Staff          | 24-Sep-13 | Statement of Liabilities | Update Schedule A with comments from S. Panagiotakis (EY) and D. Merret (Jones Day)   | 1.3  | \$ 185.00   | \$ 240.50             |
| Forrest, Chelsea    | CF       | Staff          | 24-Sep-13 | Statement of Liabilities | Prepare final draft Schedule B, H and G to unredact for filing  | 1.4  | \$ 185.00   | \$ 259.00             |
| Forrest, Chelsea    | CF       | Staff          | 24-Sep-13 | Statement of Liabilities | Prepare draft redacted Statement of liabilities to be filed   | 2.1  | \$ 185.00   | \$ 388.50             |
| Lee, Edna           | EL       | Senior Manager | 24-Sep-13 | Statement of Liabilities | Review global notes to liability listing.   | 1.3  | \$ 650.00   | \$ 845.00             |
| Lee, Edna           | EL       | Senior Manager | 24-Sep-13 | Statement of Liabilities | Review revised debt and swap schedules for draft liability statement.   | 1.1  | \$ 650.00   | \$ 715.00             |
| Malhotra, Gaurav    | GM       | Principal      | 24-Sep-13 | Statement of Liabilities | Review of statement of liabilities.   | 1.3  | \$ 800.00   | \$ 1,040.00           |
| Panagiotakis, Sofia | SP       | Senior         | 24-Sep-13 | Statement of Liabilities | Review Schedule C of the Statement of Liabilities.  | 0.3  | \$ 360.00   | \$ 108.00             |
| Panagiotakis, Sofia | SP       | Senior         | 24-Sep-13 | Statement of Liabilities | Review revised version of consolidated Statement of Liabilities.  | 0.9  | \$ 360.00   | \$ 324.00             |
| Panagiotakis, Sofia | SP       | Senior         | 24-Sep-13 | Statement of Liabilities | Review revised global notes on the Statement of Liabilities.  | 1.2  | \$ 360.00   | \$ 432.00             |
| Panagiotakis, Sofia | SP       | Senior         | 24-Sep-13 | Statement of Liabilities | Review Schedule H of the Statement of Liabilities.  | 1.3  | \$ 360.00   | \$ 468.00             |
| Panagiotakis, Sofia | SP       | Senior         | 24-Sep-13 | Statement of Liabilities | Review Schedule J of the Statement of Liabilities.  | 1.6  | \$ 360.00   | \$ 576.00             |
| Panagiotakis, Sofia | SP       | Senior         | 24-Sep-13 | Statement of Liabilities | Prepare revisions to Statement of Liabilities based on Jones Day and E. Lee (EY) recommendations.   | 1.8  | \$ 360.00   | \$ 648.00             |
| Pickering, Ben      | BP       | Principal      | 24-Sep-13 | Statement of Liabilities | Review global notes to liabilities schedule.  | 0.9  | \$ 800.00   | \$ 720.00             |
| Pickering, Ben      | BP       | Principal      | 24-Sep-13 | Statement of Liabilities | Review payables schedule detail.  | 0.8  | \$ 800.00   | \$ 640.00             |
| Pickering, Ben      | BP       | Principal      | 24-Sep-13 | Statement of Liabilities | Review update to schedule of liabilities and global notes.  | 0.4  | \$ 800.00   | \$ 320.00             |
| Forrest, Chelsea    | CF       | Staff          | 25-Sep-13 | Statement of Liabilities | Participate in call with Jones Day and KCC to review Statement of Liabilities before filing   | 1.5  | \$ 185.00   | \$ 277.50             |
| Forrest, Chelsea    | CF       | Staff          | 25-Sep-13 | Statement of Liabilities | Prepare update to specific vendor amounts on Schedule B for additional identified invoices  | 0.9  | \$ 185.00   | \$ 166.50             |
| Forrest, Chelsea    | CF       | Staff          | 25-Sep-13 | Statement of Liabilities | Review Schedule B to identify missing information   | 2.3  | \$ 185.00   | \$ 425.50             |
| Forrest, Chelsea    | CF       | Staff          | 25-Sep-13 | Statement of Liabilities | Prepare Schedule B with updated pre/post information  | 2.9  | \$ 185.00   | \$ 536.50             |
| Lee, Edna           | EL       | Senior Manager | 25-Sep-13 | Statement of Liabilities | Participate in call with Jones Day and S. Panagiotakis (EY - Partial), G. Malhotra (EY - Partial), B. Pickering (EY - Partial) to review the Statement of Liabilities | 0.9  | \$ 650.00   | \$ 585.00             |
| Lee, Edna           | EL       | Senior Manager | 25-Sep-13 | Statement of Liabilities | Review revised debt and swap schedules for draft liability statement.   | 1.9  | \$ 650.00   | \$ 1,235.00           |
| Lee, Edna           | EL       | Senior Manager | 25-Sep-13 | Statement of Liabilities | Review revised global notes.  | 0.7  | \$ 650.00   | \$ 455.00             |
| Malhotra, Gaurav    | GM       | Principal      | 25-Sep-13 | Statement of Liabilities | Participate in call with Jones Day and S. Panagiotakis (EY - Partial), E Lee (EY), B. Pickering (EY - Partial) to review the Statement of Liabilities (Partial)       | 0.6  | \$ 800.00   | \$ 480.00             |
| Malhotra, Gaurav    | GM       | Principal      | 25-Sep-13 | Statement of Liabilities | Review of statement of liabilities.   | 1.2  | \$ 800.00   | \$ 960.00             |
| Malhotra, Gaurav    | GM       | Principal      | 25-Sep-13 | Statement of Liabilities | Participate in conference call with E. Lee (EY) regarding statement of liabilities.   | 1.3  | \$ 800.00   | \$ 1,040.00           |
| Panagiotakis, Sofia | SP       | Senior         | 25-Sep-13 | Statement of Liabilities | Participate in call with Jones Day and G. Malhotra (EY - Partial), E Lee (EY), B. Pickering (EY - Partial) to review the Statement of Liabilities (Partial)           | 0.5  | \$ 360.00   | \$ 180.00             |
| Panagiotakis, Sofia | SP       | Senior         | 25-Sep-13 | Statement of Liabilities | Prepare revisions to Statement of Liabilities based on Jones Day and E. Lee (EY) recommendations.   | 1.1  | \$ 360.00   | \$ 396.00             |
| Panagiotakis, Sofia | SP       | Senior         | 25-Sep-13 | Statement of Liabilities | Review revised version of consolidated Statement of Liabilities.  | 1.4  | \$ 360.00   | \$ 504.00             |
| Panagiotakis, Sofia | SP       | Senior         | 25-Sep-13 | Statement of Liabilities | Reconcile liabilities included in the Declaration Statement of Liabilities to the Statement of Liabilities.   | 2.3  | \$ 360.00   | \$ 828.00             |
| Pickering, Ben      | BP       | Principal      | 25-Sep-13 | Statement of Liabilities | Participate in call with Jones Day and G. Malhotra (EY - Partial), E Lee (EY), S. Panagiotakis (EY - Partial) to review the Statement of Liabilities (Partial)        | 0.5  | \$ 800.00   | \$ 400.00             |
| Forrest, Chelsea    | CF       | Staff          | 26-Sep-13 | Statement of Liabilities | Participate in meeting with M. Fontaine (Plante Moran) regarding an invoice to determine treatment of invoices subject to pre- / post-petition cut-off                | 1.1  | \$ 185.00   | \$ 203.50             |
| Forrest, Chelsea    | CF       | Staff          | 26-Sep-13 | Statement of Liabilities | Prepare updates to Statement of Liabilities from Jones Day before filing  | 0.7  | \$ 185.00   | \$ 129.50             |
| Lee, Edna           | EL       | Senior Manager | 26-Sep-13 | Statement of Liabilities | Review revised debt and swap schedules for draft liability statement.   | 0.8  | \$ 650.00   | \$ 520.00             |
| Lee, Edna           | EL       | Senior Manager | 26-Sep-13 | Statement of Liabilities | Review variance analysis between liability statement and declaration.   | 1.0  | \$ 650.00   | \$ 650.00             |
| Malhotra, Gaurav    | GM       | Principal      | 26-Sep-13 | Statement of Liabilities | Review of schedule statement related to liabilities.  | 1.3  | \$ 800.00   | \$ 1,040.00           |
| Messana, Megan A.   | MAM      | Manager        | 26-Sep-13 | Statement of Liabilities | Review debt schedules to perform a quality check on statement of liabilities.   | 2.1  | \$ 360.00   | \$ 756.00             |
| Panagiotakis, Sofia | SP       | Senior         | 26-Sep-13 | Statement of Liabilities | Prepare answers regarding open items for reconciliation of the Declaration Statement to liabilities to the Statement of Liabilities.                                  | 0.4  | \$ 360.00   | \$ 144.00             |
| Panagiotakis, Sofia | SP       | Senior         | 26-Sep-13 | Statement of Liabilities | Review latest draft of the Statement of Liabilities.  | 0.3  | \$ 360.00   | \$ 108.00             |

Exhibit E  
City of Detroit  
Time Detail  
For the period September 01, 2013 through September 30, 2013

| Name                                  | Initials | Title          | Date      | Project Category         | Description   | Time          | Hourly Rate | Total Individual Fees |
|---------------------------------------|----------|----------------|-----------|--------------------------|---|---------------|-------------|-----------------------|
| Panagiotakis, Sofia                   | SP       | Senior         | 26-Sep-13 | Statement of Liabilities | Reconcile changes from previous drafts of the Statement of Liabilities to the latest version.                     | 1.7           | \$ 360.00   | \$ 612.00             |
| Lee, Edna                             | EL       | Senior Manager | 27-Sep-13 | Statement of Liabilities | Review Jones Day comments to draft liability statement  | 0.7           | \$ 650.00   | \$ 455.00             |
| Panagiotakis, Sofia                   | SP       | Senior         | 27-Sep-13 | Statement of Liabilities | Review latest draft of the Statement of Liabilities.  | 1.1           | \$ 360.00   | \$ 396.00             |
| Forrest, Chelsea                      | CF       | Staff          | 30-Sep-13 | Statement of Liabilities | Prepare electronic version of Statement of Liabilities with links requested by Jones Day                          | 1.2           | \$ 185.00   | \$ 222.00             |
| Panagiotakis, Sofia                   | SP       | Senior         | 30-Sep-13 | Statement of Liabilities | Review latest version of the Statement of Liabilities.  | 1.1           | \$ 360.00   | \$ 396.00             |
| Panagiotakis, Sofia                   | SP       | Senior         | 30-Sep-13 | Statement of Liabilities | Analyze accounts payable file to compare proportion of hold vs. non-hold checks request by different departments. | 1.4           | \$ 360.00   | \$ 504.00             |
| <b>Statement of Liabilities Total</b> |          |                |           |                          |   | <b>169.3</b>  | <b>\$</b>   | <b>66,864.00</b>      |
| <b>Grand Total</b>                    |          |                |           |                          |   | <b>2208.2</b> | <b>\$</b>   | <b>1,096,067.01</b>   |